

May 21, 2010

Yolanda Cruz
President, Municipal Employees' Federation
c/o Library Department
150 E. San Fernando St.
San Jose, CA 95112

LaVerne Washington
President, Confidential Employees' Organization
c/o City Attorney's Office
200 E. Santa Clara St.
San Jose, CA 95113

RE: Response to AFSCME Information Request Dated May 10, 2010

Dear Yolanda and LaVerne:

We wanted to confirm our receipt of AFSCME information request dated May 10, 2010. This letter contains the priority information AFSCME identified during our conversation May 13, 2010 with Yolanda and Linda Dittes.

1. Median and average cost of CEO and MEF salary/wages, benefits, retirement contributions, healthcare contributions for 2009-2010.

Please see Attachment A, which contains the 2009-2010 adopted budgeted total compensation costs for CEO and MEF. Since these are total budgeted numbers, there is not a way to break it down by employee. However, per our discussion, we have also included additional information relevant to this request in #7.

2. Median and average cost of CEO and MEF salary/wages and benefits, with no contract changes in 2010-2011.

Please see Attachment B, which contains the 2010-2011 base budgeted total compensation costs for CEO and MEF. Since these are total budgeted numbers, there is not a way to break it down by employee. However, per our discussion, we have also included additional information relevant to this request in #7.

3. Cost savings to City for CEO and MEF members step increase freeze & cost of living increase elimination in 2009-2010.

Please see Attachment C.

4. Cost savings to City for CEO and MEF for members to receive 5% reduction & 10% reduction in wages for 2010-2011.

Please see Attachment D. Please note that the numbers provided are for a 5% reduction and 10% reduction in *total compensation*, which was the Council's direction.

5. Salary increases for each bargaining unit for the past ten years.

Please see Attachment E.

6. Copy of City Council retirement fund.

Please see Attachment F, which is the annual valuation report for the City Council's CalPERS retirement plan.

7. Number of CEO and MEF Full Time employees by specified salary ranges (\$5K increments).

Please see Attachment G.

8. Median and average retired CEO and MEF pension for the last five fiscal years, the cost of pension and health care for CEO and MEF retirees for past 5 fiscal years by year and the median and average cost of retired CEO and MEF healthcare for the past five fiscal years.

Once an employee has retired from City service, they are no longer associated with any employee unit. Therefore, the Retirement System does not differentiate employees who retire from different employee units. As a result, we would not be able to provide information specific to retirees who previously were represented by CEO or MEF.

9. Number of CEO and MEF members receiving health-in-lieu in Fiscal Year 2009-2010.

The number of CEO and MEF members receiving health-in-lieu in Fiscal Year 2009-2010 varies by pay period, so we are only able to provide this information as a snapshot in time. As of May 1, 2010, the enrollment was as follows:

	Health-In-Lieu Single	Health-In-Lieu Family
MEF	11	302
CEO	2	50
TOTAL	13	352

10. Number of promotions broken down by each employee group and classification.

Please see Attachment H.

11. Median and Average CEO and MEF members sick leave payout for past 5 fiscal years by year.

Please see Attachment I.

12. Actual number of active employees in MEF and CEO over the past five years by sub-group by full-time, part-time and unbenefited. Number of vacant and filled positions.

Please note that for actuals, this is only able to be run as a snapshot in time and therefore, we are unable to provide information for the past five years. In addition, because you requested actuals, the number of vacant and filled positions is only able to be provided with budgeted numbers. This information is as of May 1, 2010. We have not included any part-time unbenefited employees who did not report time during that payperiod.

	MEF	CEO
Unbenefited	659	2
20-24 Hours	129	6
25-29 Hours	7	0
30-34 Hours	47	0
Full Time	1727	201
TOTAL	2569	208

13. Cost savings to City for CEO and MEF members step increase freeze in 2010-2011 and cost savings to City for CEO and MEF members cost of living increase elimination in 2010-2011.

	Step Increase Freeze Savings for FY 10/11 Only- ALL FUNDS	2% Cost of Living Increase Elimination Savings- ALL FUNDS
MEF	\$895,718	\$3,579,692
CEO	\$107,197	\$366,428
TOTAL	\$1,002,915	\$3,946,120
GRAND TOTAL	\$4,949,035	

Please note these cost savings are based on the Fiscal Year 2010-2011 Base Budget and are subject to change based on the City Manager's 2010-2011 Proposed Operating Budget as amended/approved by the City Council in June 2010.

14. Salary savings from attorney's furlough and ABMEI and number of employees in both groups.

The Attorney's Office unrepresented staffing six day furlough for Fiscal Year 2009-2010 saved approximately \$193,510. This applied to approximately 54 employees.

The ABMEI reduced workweek for Fiscal Year 2009-2010 saved approximately \$460,961. This applied to approximately 57 employees.

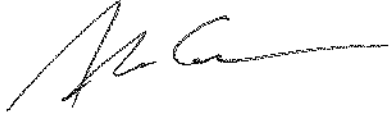
15. Part-Time benefited employee mandatory deferred compensation contribution percentage and overall total by benefit category, employee and city contribution.

As stated in the MEF contract, Section 14.2, an amount of 3.75% is contributed from both the City and the employees. For payperiod beginning May 15, 2010, the total contributions were as follows:

PTC Employee Contributions:	\$9,351.69
PTC City Contributions:	\$9,351.69

We believe this information, in addition to the separate information provided on vacation sellback and overtime, completes the information request made by AFSCME per our conversation on May 13, 2010. We look forward to hearing from AFSCME about when you are able to meet.

Sincerely,



Alex Gurza
Director of Employee Relations

c: Linda Dittes, AFSCME Business Agent

Attachment A

2009-2010 Adopted Budget

CEO (101) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	9,007,306	\$8,260,750	\$17,268,056
			\$0
Associated Fringe:			\$0
Federated Retirement	\$2,059,498	\$1,885,573	\$3,945,071
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$27,934	\$25,601	\$53,535
Total Associated Fringe	\$2,087,432	\$1,911,174	\$3,998,606
Total Base and Associated Fringe	\$11,094,738	\$10,171,924	\$21,266,662
Cost Distribution (%)	52%	48%	100%
Cost of 1%			
1% Base Salary Only	\$90,073	\$82,608	\$172,681
1% Associated Fringe	\$20,874	\$19,112	\$39,986
Total Cost of 1% Base/Assoc Fringe	\$110,947	\$101,719	\$212,667
Non-Associated Fringe			
Health	\$1,057,126	\$958,479	\$2,015,605
Dental	\$136,381	\$116,274	\$252,655
Miscellaneous	\$161,947	\$157,441	\$319,388
Total Non-Associated Fringe	\$1,355,454	\$1,232,194	\$2,587,648
Total Cost of 1% Base/Non-Assoc Fringe	\$13,555	\$12,322	\$25,876
GRAND TOTAL	\$12,450,192	\$11,404,118	\$23,854,310
Full -Time			
Total Full Time FTE	108.24	104.26	212.50
Part -Time			
Total Part Time FTE	1.48	1.64	3.12
TOTAL FTE	109.72	105.90	215.62

Date: August 21, 2009

Source: OMB ABS Report - Salary and Fringe
Benefit Costs by Bargaining Unit & Fund for the
2009-2010 Revised Adopted Budget

NOTE: Does not include Worker's Compensation Costs

Fiscal Year 2009-2010
Adopted Budget

MEF (050, 051, 052) Salary and Fringe			
	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$92,641,286	\$48,815,432	\$141,456,718
			\$0
Associated Fringe:			\$0
Federated Retirement	\$18,316,585	\$10,747,150	\$29,063,735
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$287,135	\$151,339	\$438,474
Total Associated Fringe	\$18,603,720	\$10,898,489	\$29,502,209
Total Base and Associated Fringe	\$111,245,006	\$59,713,921	\$170,958,927
Cost Distribution (%)	65%	35%	100%
Cost of 1%			
1% Base Salary Only	\$926,413	\$488,154	\$1,414,567
1% Associated Fringe	\$186,037	\$108,985	\$295,022
Total Cost of 1% Base/Assoc Fringe	\$1,112,450	\$597,139	\$1,709,589
Non-Associated Fringe			
Health	\$10,348,712	\$6,301,814	\$16,650,526
Dental	\$1,391,778	\$779,823	\$2,171,601
Miscellaneous	\$2,354,297	\$952,534	\$3,306,831
Total Non-Associated Fringe	\$14,094,787	\$8,034,171	\$22,128,958
GRAND TOTAL	\$125,339,793	\$67,748,092	\$193,087,885
Full -Time			
Total Full Time FTE	1,205.89	690.61	1,896.50
Part -Time			
Total Part Time FTE	345.65	51.49	397.14
TOTAL FTE	1,551.54	742.10	2,293.64
Average Cost per FTE			84,184.04

Date: August 21, 2009
Source: OMB ABS Report - Salary and Fringe
Benefit Costs by Bargaining Unit & Fund for the
2009-2010 Revised Adopted Budget

NOTE: Does not include Worker's Compensation Costs

Attachment B

**Fiscal Year 2010-2011
Base Budget**

CEO (101) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	9,473,569	\$8,849,184	\$18,322,753
Associated Fringe:			
Federated Retirement	\$2,629,185	\$2,550,652	\$5,179,837
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$71,996	\$67,245	\$139,241
Total Associated Fringe	\$2,701,181	\$2,617,897	\$5,319,078
Total Base and Associated Fringe	\$12,174,750	\$11,467,081	\$23,641,831
Cost Distribution (%)	51%	49%	100%
Cost of 1%			
1% Base Salary Only	\$94,736	\$88,492	\$183,228
1% Associated Fringe	\$27,012	\$26,179	\$53,191
Total Cost of 1% Base/Assoc Fringe	\$121,748	\$114,671	\$236,418
Non-Associated Fringe			
Health	\$133,573	\$2,004,705	\$2,138,278
Dental	\$135,172	\$116,381	\$251,553
Miscellaneous	\$176,137	\$170,757	\$346,894
Total Non-Associated Fringe	\$444,882	\$2,291,843	\$2,736,725
GRAND TOTAL	\$12,619,632	\$13,758,924	\$26,378,556
Cost of 1% Total Compensation			\$263,786
Full -Time			
Total Full Time FTE	108.24	105.26	213.50
Part -Time			
Total Part Time FTE	1.48	1.64	3.12
TOTAL FTE*	109.72	106.90	216.62
Average Cost Per FTE			\$121,773

Date: April 1, 2010
Source: OMB ABS Report - Salary and Fringe
Benefit Costs by Union Code & Fund for the 2010-
2011 Base Budget

NOTE: Does not include Worker's Compensation Costs

**Fiscal Year 2010-2011
Base Budget**

MEF (050, 051, 052) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$92,149,986	\$50,392,922	\$142,542,908
Associated Fringe:			
Federated Retirement	\$23,201,014	\$13,849,391	\$37,050,405
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$700,401	\$383,017	\$1,083,418
Total Associated Fringe	\$23,901,415	\$14,232,408	\$38,133,823
Total Base and Associated Fringe	\$116,051,401	\$64,625,330	\$180,676,731
Cost Distribution (%)	64%	36%	100%
Cost of 1%			
1% Base Salary Only	\$921,500	\$503,929	\$1,425,429
1% Associated Fringe	\$239,014	\$142,324	\$381,338
Total Cost of 1% Base/Assoc Fringe	\$1,160,514	\$646,253	\$1,806,767
Non-Associated Fringe			
Health	\$11,008,370	\$6,755,277	\$17,763,647
Dental	\$1,355,666	\$793,812	\$2,149,478
Miscellaneous	\$1,941,118	\$951,833	\$2,892,951
Total Non-Associated Fringe	\$14,305,154	\$8,500,922	\$22,806,076
GRAND TOTAL	\$130,356,555	\$73,126,252	\$203,482,807
Cost of 1% Total Compensation			\$2,034,828
Full -Time			
Total Full Time FTE	1,151.43	680.32	1,831.75
Part -Time			
Total Part Time FTE	318.89	49.98	368.87
TOTAL FTE*	1,470.32	730.30	2,200.62
Average Cost Per FTE			\$92,466

Date: April 1, 2010
Source: OMB ABS Report - Salary and Fringe
Benefit Costs by Union Code & Fund for the 2010-
2011 Base Budget

NOTE: Does not include Worker's Compensation Costs

Attachment C

General Wage Increases/Step Increases for Fiscal Year 2009-2010

	Negotiated General Wage Increase (All Funds)		5% Step Increases ¹ (All Funds)		Merit Increases ² (All Funds)		Total (General Fund)		Total (All Funds)	
	%	Cost	Cost	Cost	Cost	Cost				
San Jose Police Officers' Association (POA)	1.50%	\$3,108,782	\$2,628,854	-	-	-	\$5,737,636	\$5,737,636	\$5,737,636	
Municipal Employees' Federation (MEF)	1.50%	\$2,563,831	\$2,821,659	-	-	-	\$3,546,716	\$3,546,716	\$5,385,490	
City Association of Management Personnel (CAMP)	1.50%	\$756,363	-	-	N/A	N/A	\$354,068	\$354,068	\$756,363	
Confidential Employees' Organization (CEO)	1.50%	\$250,712	\$373,385	-	-	-	\$286,248	\$286,248	\$624,097	
International Association of Firefighters, Local 230 (IAFF, Local 230)	TBD		\$1,510,473	-	-	-	\$1,510,473	\$1,510,473	\$1,510,473	
International Union of Operating Engineers, Local #3 (OE#3)	TBD		\$1,020,395	-	-	-	\$402,883	\$402,883	\$1,020,395	
International Brotherhood of Electrical Workers (IBEW)	TBD		\$145,194	-	-	-	\$38,298	\$38,298	\$145,194	
Association of Building, Mechanical and Electrical Inspectors (ABMEI)	TBD		\$9,023	-	-	-	\$6,484	\$6,484	\$9,023	
Association of Engineers and Architects (AEA)	TBD		-	-	N/A	N/A	\$0	\$0	\$0	
Association of Maintenance Supervisory Personnel (AMSP)	TBD		-	-	N/A	N/A	\$0	\$0	\$0	
GRAND TOTAL		\$6,679,688	\$8,508,983				\$11,882,806	\$11,882,806	\$15,188,671	

¹ Step Increases are estimates

² No merit increases will be available for employees under the Management Performance Program for Fiscal Year 2009-2010

Source: Salary and Fringe Benefit Costs for the 2009-2010 Proposed Budget

Attachment D

Reducing Per Employee Costs

Employee Unit	Contract Expiration	5% Reduction			10% Reduction			Full Time Equivalents (FTEs)
		General Fund	Other Funds	Total Funds	General Fund	Other Funds	Total Funds	
Municipal Employees' Federation (MEF)	6/30/2011	\$6.52M	\$3.66M	\$10.17M	\$13.04M	\$7.31M	\$20.35M	2201
Confidential Employees' Organization (CEO)	9/17/2011	\$.63M	\$.69M	\$1.32M	\$1.26M	\$1.38M	\$2.64M	217
Total		\$7.15M	\$4.34M	\$11.49M	\$14.30M	\$8.69M	\$22.99M	2417

Source: Salary and Fringe Benefit Costs by Employee Unit & Fund for the 2010-2011 Base Budget (4/1/10)

Note: These cost savings are based on the Fiscal Year 2010-2011 Base Budget and are subject to change based on the City Manager's 2010-2011 Proposed Operating Budget as amended/approved by the City Council in June 2010.

Attachment E

GENERAL WAGE INCREASE HISTORY

OE#3	INCREASE	EFFECTIVE DATE
	5.00%	4/16/2000
	6.00%	5/13/2001
	5.00%	4/14/2002
	6.00%	4/13/2003
	0.00%	N/A
	1.50%	4/10/2005
	4.00%	12/3/2006
	3.00%	4/22/2007
	3.75%	4/20/2008
	0.00%	N/A

IAFF	INCREASE	EFFECTIVE DATE
	8.40%	6/25/2000
	8.00%	6/24/2001
	7.00%	6/23/2002
	4.00%	6/22/2003
	0.00%	N/A
	1.50%	7/3/2005
	5.70%	7/2/2006
	5.70%	7/1/2007
	3.75%	6/29/2008

ABMEI	INCREASE	EFFECTIVE DATE
	3.50%	10/14/2000
	6.00%	10/28/2001
	6.00%	10/27/2002
	6.00%	10/26/2003
	0.00%	N/A
	1.50%	10/23/2005
	3.75%	10/22/2006
	3.00%	12/16/2007
	3.75%	12/14/2008

IBEW	INCREASE	EFFECTIVE DATE
	5.00%	3/19/2000
	3.25%	3/18/2001
	6.00%	3/17/2002
	6.00%	3/16/2003
	6.00%	3/14/2004
	0.00%	N/A
	1.50%	3/12/2006
	3.75%	3/11/2007
	3.00%	3/9/2008
	3.75%	3/8/2009

AMSP	INCREASE	EFFECTIVE DATE
	3.25%	6/25/2000
	6.00%	6/24/2001
	6.00%	6/23/2002
	6.00%	6/22/2003
	0.00%	N/A
	1.50%	7/3/2005
	3.75%	7/2/2006
	3.00%	12/16/2007
	3.75%	6/29/2008
	0.00%	N/A

AEA	INCREASE	EFFECTIVE DATE
	3.25%	7/1/2000
	6.00%	6/24/2001
	5.00%	6/23/2002
	3.00%	6/22/2003
	0.00%	N/A
	1.50%	7/3/2005
	3.75%	7/2/2006
	3.60%	7/1/2007
	3.75%	6/29/2008
	0.00%	N/A

CAMP	INCREASE	EFFECTIVE DATE
	3.25%	6/25/2000
	6.00%	6/24/2001
	6.00%	6/23/2002
	6.00%	6/22/2003
	0.00%	N/A
	1.80%	7/3/2005
	3.75%	7/2/2006
	3.00%	7/1/2007
	3.75%	6/29/2008
	0.00%	N/A

POA	INCREASE	EFFECTIVE DATE
	6.00%	6/25/2000
	6.00%	6/24/2001
	6.00%	6/23/2002
	4.00%	6/22/2003
	0.00%	N/A
	1.50%	7/3/2005
	5.70%	7/2/2006
	5.70%	7/1/2007
	3.75%	6/29/2008
	1.50%	6/28/2009

MEF	INCREASE	EFFECTIVE DATE
	3.25%	6/25/2000
	6.00%	6/24/2001
	5.00%	6/23/2002
	6.00%	6/22/2003
	0.00%	N/A
	1.50%	7/3/2005
	3.75%	7/2/2006
	3.00%	7/1/2007
	3.75%	6/29/2008
	0.00%	N/A

CEO	INCREASE	EFFECTIVE DATE
	3.25%	10/1/2000
	6.00%	9/30/2001
	5.50%	9/29/2002
	6.00%	9/28/2003
	0.00%	N/A
	1.50%	9/25/2005
	3.75%	9/24/2006
	3.00%	9/23/2007
	3.75%	9/21/2008
	0.00%	N/A

UNIT 89	INCREASE	EFFECTIVE DATE
	3.25%	7/1/2000
	6.00%	6/24/2001
	5.00%	6/23/2002
	3.00%	6/22/2003
	0.00%	N/A
	1.50%	7/3/2005
	3.75%	7/2/2006
	3.00%	7/1/2007
	3.75%	6/29/2008
	0.00%	N/A

Attachment F



Actuarial Office
P.O. Box 1494
Sacramento, CA 95812
Telecommunications Device for the Deaf - (916) 795-3240
(888) CalPERS (225-7377) FAX (916) 795-2744

October 2009

**MISCELLANEOUS PLAN OF THE CITY OF SAN JOSE (EMPLOYER # 1729)
Annual Valuation Report as of June 30, 2008**

Dear Employer,

Enclosed please find a copy of the June 30, 2008 actuarial valuation report of your pension plan. Since your plan had less than 100 active members in at least one valuation since June 30, 2003, it is required to participate in a risk pool. The following valuation report has been separated into two Sections:

- Section 1 contains specific information for your plan, including the development of your pooled employer contribution rate, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to your plan, as of June 30, 2008.

This report contains important actuarial information about your pension plan at CalPERS. Your CalPERS staff actuary is available to discuss the actuarial report with you.

Changes Since the Prior Valuation

There may be changes specific to your plan such as contract amendments and funding changes.

Future Contribution Rates

The exhibit below displays the required employer contribution rate and Superfunded status for 2010/2011 along with an estimate of the contribution rate and Superfunded status for 2011/2012. The estimated rate for 2011/2012 is based on a projection of the most recent information we have available, including an estimate of the investment return for fiscal 2008/2009, namely -28.0%. Please disregard any projections that we may have provided to you in the past.

Fiscal Year	Employer Contribution Rate	Superfunded?
2010/2011	14.139%	No
2011/2012	15.4% (projected)	No

Member contributions (whether paid by the employer or the employee) are in addition to the above rates.

The estimate for 2011/2012 assumes that there are no amendments and no liability gains or losses (such as larger than expected pay increases, more retirements than expected, etc.). **This is a very important assumption because these gains and losses do occur and can have a significant effect on your contribution rate.** Even for the largest plans, such gains and losses can impact the employer's contribution rate by one or two percent or even more in some less common instances. These gains and losses cannot be predicted in advance so the projected employer contribution rate for 2011/2012 is just an estimate. Your actual rate for 2011/2012 will be provided in next year's report.

If you have questions, please call (888) CalPERS (225-7377). In the interest of allowing us to give every public agency their result, we ask that, if at all possible, you wait until after October 31 to contact us with questions.

Sincerely,

Ronald L. Seeling, Ph.D., FCA, ASA, MAAA
Enrolled Actuary
Chief Actuary, CalPERS

**Actuarial Valuation
as of June 30, 2008**

**The MISCELLANEOUS PLAN
of the CITY OF SAN JOSE
(Employer# 1729)**

**Required Contributions
For Fiscal Year
July 1, 2010 - June 30, 2011**



CalPERS

California Public Employees' Retirement System

P.O. Box 942709

Sacramento, CA 94229-2709

1-888-CalPERS (225-7377)

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- **SECTION 2 – RISK POOL ACTUARIAL VALUATION INFORMATION**

Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Specific Information for
The MISCELLANEOUS PLAN
of the CITY OF SAN JOSE
(Employer # 1729)
(Rate Plan # 3219)**

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Actuarial Certification

Section 1 of this report is based on the member and financial data as of June 30, 2008 provided by your agency and contained in our records, and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2008 provided by employers participating in the risk pool and contained in our records, and benefit provisions under the CalPERS contracts for those agencies participating in the risk pool.

As set forth in Section 2 of this report, the Pool Actuaries have certified that, in their opinion, the valuation of the Risk Pool containing your MISCELLANEOUS PLAN has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the Risk Pool, as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for your plan, it is my opinion as your Plan Actuary that the Side Fund as of June 30, 2008 and employer contribution rate as of July 1, 2010, have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS and a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



David Clement, ASA, MAAA, EA
Senior Pension Actuary, CalPERS
Plan Actuary

SECTION 1 - PLAN SPECIFIC INFORMATION FOR THE MISCELLANEOUS PLAN OF THE CITY OF SAN JOSE

Purpose of Section 1

Section 1 of this report was prepared by the Plan Actuary in order to:

- Certify that the actuarially required employer contribution rate of the MISCELLANEOUS PLAN of the CITY OF SAN JOSE for the fiscal year July 1, 2010 through June 30, 2011 is 14.139%;
- Set forth the plan's Employer Side Fund as of June 30, 2008;
- Provide pension information as of June 30, 2008 to be used in financial reports subject to Governmental Accounting Standards Board (GASB) Statement Number 27.

This section was prepared in order to provide actuarial information as of June 30, 2008 to the CalPERS Board of Administration and other interested parties

Use of this report for other purposes may be inappropriate.

Required Employer Contributions

	Fiscal Year 2009/2010	Fiscal Year 2010/2011
Employer Contribution Required (in Projected Dollars)		
Risk Pool's Net Employer Normal Cost	\$ 59,274	\$ 71,565
Risk Pool's Payment on Amortization Bases	3,601	6,796
Surcharge for Class 1 Benefits		
None	0	0
Phase out of Normal Cost Difference	4,163	0
Amortization of Side Fund	50,718	52,366
Total Employer Contribution	\$ 117,756	\$ 130,727
Annual Lump Sum Prepayment Option*	\$ 113,442	\$ 125,938
Projected Payroll for the Contribution Fiscal Year	\$ 767,803	\$ 924,617
Employer Contribution Required (Percentage of Payroll)		
Risk Pool's Net Employer Normal Cost	7.720%	7.740%
Risk Pool's Payment on Amortization Bases	0.469%	0.735%
Surcharge for Class 1 Benefits		
None	0.000%	0.000%
Phase out of Normal Cost Difference	0.542%	0.000%
Amortization of Side Fund	6.606%	5.664%
Total Employer Contribution	15.337%	14.139%

Appendix C of Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

Risk pooling was implemented as of June 30, 2003. The normal cost difference was scheduled to be phased out over a five year period. The phase out of normal cost difference began at 100% for the first year, and was incrementally reduced by 20% of the original normal cost difference for each subsequent year.

*Payment must be received by CalPERS between July 1 and July 15.

Projected Contributions

The rate shown below is an estimate for the employer contribution for Fiscal Year 2011/2012. The estimated rate is based on a projection of the most recent information we have available, including an estimate of the investment return for fiscal year 2008/2009, namely -28.0%:

Projected Employer Contribution Rate: 15.4%

The estimate also assumes that there are no liability gains or losses among the plans in your risk pool, that your plan has no new amendments in the next year, and that your plan's and your risk pool's payrolls both increase exactly 3.25% in the 2008/2009 fiscal year. Therefore, the projected employer contribution rate for 2011/2012 is just an estimate. Your actual rate for 2011/2012 will be provided in next year's report.

Rate Volatility

Your plan's employer contribution rate will inevitably fluctuate, for many reasons. However, the biggest fluctuations are generally due to changes in the side fund rate resulting from unexpected changes in payroll. The following figure shows how much *your* 2011/2012 rate would change for each 1% deviation between our 3.25% payroll growth assumption and your actual 2008/2009 payroll growth.

POTENTIAL 2011/2012 RATE IMPACT FROM 2008/2009 PAYROLL DEVIATION

% Rate Change per 1% Deviation from Assumed 3.25% Payroll Growth: (0.054%)

Examples: To see how your employer contribution rate might be affected by unexpected payroll change, suppose the following:

- The % Rate Change per 1% Deviation figure given above is -0.400%
- Your plan's payroll increased 10% in 2008/2009 (6.75% more than our 3.25% assumption).

Then your 2011/2012 rate would decrease $-0.400\% \times (10 - 3.25) = -2.70\%$ from that cause alone.

Or conversely, using the same % Rate Change per 1% Deviation figure given above, suppose your plan's payroll remained the same in 2008/2009 (3.25% less than our 3.25% assumption).

Then your 2011/2012 rate would increase $-0.400\% \times (0 - 3.25) = 1.3\%$ from that cause alone.

Note that if your plan had a negative side fund, an unexpected payroll increase would spread the payback of the negative side fund over a bigger payroll, which would decrease your plan's side fund percentage rate and the total employer contribution rate. On the other hand, if your plan had a positive side fund, an unexpected payroll increase would spread the payback of the positive side fund over a smaller payroll, which would increase your plan's side fund percentage rate and the total employer contribution rate. In either case, the Side Fund dollar amount would not change.

Employer Side Fund

At the time of joining a risk pool, a side fund was created to account for the difference between the funded status of the pool and the funded status of your plan. The side fund for your plan as of the June 30, 2008 valuation is shown in the following table.

Your side fund will be credited, on an annual basis, with the actuarial investment return assumption. This assumption is currently 7.75%. A positive side fund will cause your required employer contribution rate to

SECTION 1 - PLAN SPECIFIC INFORMATION FOR THE MISCELLANEOUS PLAN OF THE CITY OF SAN JOSE

be reduced by the Amortization of Side Fund shown above In Required Employer Contributions. A negative side fund will cause your required employer contribution rate to be increased by the Amortization of Side Fund. In the absence of subsequent contract amendments or funding changes, the side fund will disappear at the end of the amortization period shown below.

Employer Side Fund Reconciliation

	June 30, 2007	June 30, 2008
Side Fund as of valuation date*	\$ (411,031)	\$ (393,502)
Adjustments	0	0
Side Fund Payment	47,575	49,122
Side Fund one year later	\$ (393,502)	\$ (373,008)
Adjustments	0	0
Side Fund Payment	49,122	50,718
Side Fund two years later	\$ (373,008)	\$ (349,269)
Amortization Period	9	8
Side Fund Payment during last year	\$ 50,718	\$ 52,366

* If your agency employed vouchers in fiscal year 2007/2008 to pay employee contributions, the June 30, 2008 Side Fund amount has been adjusted by a like amount without any further adjustment to the Side Fund's amortization period. Similarly, the Side Fund has been adjusted for the increase in liability from any recently adopted Class 1 or Class 2 contract amendments. Also, the Side Fund may be adjusted or eliminated due to recent lump sum payments. Contract amendments and lump sum payments may result in an adjustment to the Side Fund amortization period.

Superfunded Status

	June 30, 2007	June 30, 2008
Is the plan Superfunded?	No	No
[Yes if Assets exceed PVB, No otherwise]		

Summary of Participant Data

Below is a table showing a summary of the active member data for your plan upon which this valuation is based:

	June 30, 2007	June 30, 2008
Projected Payroll for Contribution Purposes	\$ 767,803	\$ 924,617
Number of Members		
Active	9	10
Transferred	4	5
Separated	5	5
Retired	9	9

SECTION 1 - PLAN SPECIFIC INFORMATION FOR THE MISCELLANEOUS PLAN OF THE CITY OF SAN JOSE

List of Class 1 Benefit Provisions

- None

**Information for Compliance with GASB Statement No. 27
for Cost-Sharing Multiple-Employer Defined Benefit Plan**

Your plan is part of the Miscellaneous 2% at 55 Risk Pool, a cost-sharing multiple-employer defined benefit plan. Under GASB 27, an employer should recognize annual pension expenditures/expense equal to its contractually required contributions to the plan. Pension liabilities and assets result from the difference between contributions required and contributions made. The contractually required contribution for the period July 1, 2010 to June 30, 2011 has been determined by an actuarial valuation of the plan as of June 30, 2008. Your contribution rate for the indicated period is 14.139% of payroll. In order to calculate the dollar value of the contractually required contributions for inclusion in financial statements prepared as of June 30, 2011, this contribution rate, as modified by any subsequent financing changes or contract amendments for the year, would be multiplied by the payroll of covered employees that was actually paid during the period July 1, 2010 to June 30, 2011. However, if this contribution is fully prepaid in a lump sum, then the dollar value of contractually required contributions is equal to the lump sum prepayment. The employer and the employer's auditor are responsible for determining the contractually required contributions. Further, the required contributions in dollars and the percentage of that amount contributed for the current year and each of the two preceding years is to be disclosed under GASB 27.

A summary of principal assumptions and methods used to determine the contractually required contributions is shown below for the cost-sharing multiple-employer defined benefit plan.

Valuation Date	June 30, 2008
Actuarial Cost Method	Entry Age Actuarial Cost Method
Amortization Method	Level Percent of Payroll
Average Remaining Period	16 Years as of the Valuation Date
Asset Valuation Method	15 Year Smoothed Market
Actuarial Assumptions	
Investment Rate of Return	7.75% (net of administrative expenses)
Projected Salary Increases	3.25% to 14.45% depending on Age, Service, and type of employment
Inflation	3.00%
Payroll Growth	3.25%
Individual Salary Growth	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%.

Complete information on assumptions and methods is provided in Appendix A of Section 2 of the report. Appendix B of Section 2 of the report contains a description of benefits included in the Risk Pool Actuarial Valuation.

A Schedule of Funding for the Risk Pool's actuarial value of assets, accrued liability, their relationship, and the relationship of the unfunded liability (UL) to payroll for the risk pool(s) to which your plan belongs can be found in Section 2 of the report.

SECTION 1 - PLAN SPECIFIC INFORMATION FOR THE MISCELLANEOUS PLAN OF THE CITY OF SAN JOSE

Summary of Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Appendix B within Section 2 of this report.

Coverage Group	
Benefit Provision	70001
Benefit Formula	2.0% @ 55
Social Security Coverage Full/Modified	no full
Final Average Compensation Period	36 mos.
Sick Leave Credit	yes
Non-Industrial Disability	standard
Industrial Disability	no
Pre-Retirement Death Benefits	
Optional Settlement 2W	yes
1959 Survivor Benefit Level	level 3
Special	no
Alternate (firefighters)	no
Post-Retirement Death Benefits	
Lump Sum	\$500
Survivor Allowance (PRSA)	no
COLA	2%
Employee Contributions	
Contractual employer paid	no
Contractual Employee Cost sharing	0%

*Inactive Coverage Group

Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Miscellaneous 2% at 55 Risk Pool
as of June 30, 2008**

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ACTUARIAL CERTIFICATION

Actuarial Certification

To the best of our knowledge, **Section 2** of this report is complete and accurate and contains sufficient information to disclose, fully and fairly, the funded condition of the Miscellaneous 2% at 55 Risk Pool. This valuation is based on the member and financial data as of June 30, 2008 provided by the various CalPERS databases and the benefits under this Risk Pool with CalPERS as of the date this report was produced. It is our opinion that the valuation has been performed in accordance with generally accepted actuarial principles, in accordance with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for this risk pool, as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

The undersigned are actuaries for CalPERS. Both are members of the American Academy of Actuaries and Society of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



Fritzle Archuleta, ASA, MAAA
Associate Pension Actuary, CalPERS
Pool Actuary



May Shuang Yu, ASA, MAAA
Senior Pension Actuary, CalPERS
Pool Actuary

HIGHLIGHTS AND EXECUTIVE SUMMARY

- **PURPOSE OF SECTION 2**
- **RISK POOL'S REQUIRED EMPLOYER CONTRIBUTION**
- **RISK POOL'S REQUIRED BASE EMPLOYER RATE**
- **FUNDED STATUS OF THE RISK POOL**
- **COST AND VOLATILITY**
- **CHANGES SINCE THE PRIOR VALUATION**
- **SUBSEQUENT EVENTS**

HIGHLIGHTS AND EXECUTIVE SUMMARY

Purpose of Section 2

This Actuarial Valuation for the Miscellaneous 2% at 55 Risk Pool of the California Public Employees' Retirement System (CalPERS) was performed by CalPERS' staff actuaries using data as of June 30, 2008 in order to:

- set forth the actuarial assets and accrued liabilities of this risk pool as of June 30, 2008
- establish the actuarially required contribution rate of the pool for the period July 1, 2010 through June 30, 2011
- provide actuarial information as of June 30, 2008 to the CalPERS Board and other interested parties

Use of this report for other purposes may be inappropriate.

Risk Pool's Required Employer Contribution

(figures net of employee contributions)

	Fiscal Year 2009/2010	Fiscal Year 2010/2011
Contribution in Projected Dollars		
1. Pool's Gross Employer Normal Cost	\$ 61,181,996	\$ 63,645,187
2. Payment on Pool's Amortization Base	3,434,875	5,573,813
3. Payment on Employer Side Funds	<u>16,477,179</u>	<u>16,251,740</u>
4. Total Required Employer Contribution*	\$ 81,092,517	\$ 85,466,610
* Total may not add up due to rounding		

Contribution as a % of Projected Pay

5. Pool's Gross Employer Normal Cost	8.352%	8.397%
6. Payment on Pool's Amortization Base	0.469%	0.735%
7. Payment on Employer Side Funds	<u>2.249%</u>	<u>2.144%</u>
8. Total Required Employer Contribution	11.070%	11.276%

These rates are the total required employer contributions by the pool for fiscal years 2009/2010 and 2010/2011. The Pool's Gross Employer Normal Cost includes the Class 1 surcharges for all employers that actually contract for the Class 1 type benefits. The payment on the pool's amortization base is the payment on the ongoing cumulative gains and losses experienced by the pool since its June 30, 2003 inception. The payment on employer side funds is the combination of all expected individual amortization payments on every side fund in the pool.

Risk Pool's Required Base Employer Rate

	Fiscal Year 2009/2010	Fiscal Year 2010/2011
1. Pool's Gross Employer Normal Cost	8.352%	8.397%
Less: Surcharges for Class 1 Benefits	<u>0.632%</u>	<u>0.657%</u>
2. Pool's Net Employer Normal Cost	7.720%	7.740%
3. Payment on Pool's Amortization Base	<u>0.469%</u>	<u>0.735%</u>
4. Pool's Base Employer Rate	8.189%	8.475%

The base employer contribution rate is the rate that each plan within the pool starts with and pays before any adjustments are made. It represents the pool funding for basic benefits (no Class 1 surcharges) for the fiscal year shown. To arrive at a plan's total contribution rate, several components must be added to this base rate.

HIGHLIGHTS AND EXECUTIVE SUMMARY

These components are Class 1 benefit surcharges, normal cost phase-out and any side-fund payment. More information about those additional components can be found in Section 1 of this report.

Funded Status of the Risk Pool

	June 30, 2007	June 30, 2008
1. Entry Age Normal Accrued Liability	\$ 2,611,746,790	\$ 2,780,280,768
2. Market Value of Assets Including Side Funds (MVA) Including Receivables	\$ 2,756,866,680	\$ 2,581,857,668
3. Funded Ratio (MVA) [(2) / (1)]	105.6%	92.9%

Cost and Volatility

Actuarial Cost Estimates in General

What will this pension plan cost? Unfortunately, there is no simple answer. There are two major reasons for the complexity of the answer:

First, all actuarial calculations, including those in this report, are based on a number of assumptions about the future.

- There are demographic assumptions about the percentage of employees that will terminate, die, become disabled, and retire in each future year.
- There are economic assumptions about future salary increases for each active employee, and the assumption with the greatest impact, future asset returns at CalPERS for each year into the future until the last dollar is paid to current members of your plan.

While CalPERS has set these assumptions as our best estimate of the real future of your plan, it must be understood that these assumptions are very long term predictors and will surely not be realized in each year as we go forward. For example, while the asset earnings at CalPERS have averaged the assumed return of 7.75% for the past twenty year period ending June 30, 2009 returns for each fiscal year ranged from -24% to +20.1%.

Second, the very nature of actuarial funding produces the answer to the question of plan or pool cost as the sum of two separate pieces:

- The Normal Cost (i.e., the future annual premiums in the absence of surplus or unfunded liability) expressed as a percentage of total active payroll, and
- The Past Service Cost (i.e., Accrued Liability – representing the current value of the benefit for all credited past service of current members) which is expressed as a lump sum dollar amount.

The cost is the sum of a percent of future pay and a lump sum dollar amount (the sum of an apple and an orange if you will). To communicate the total cost, either the Normal Cost (i.e., future percent of payroll) must be converted to a lump sum dollar amount (in which case the total cost is the present value of benefits), or the Past Service Cost (i.e., the lump sum) must be converted to a percent of payroll (in which case the total cost is expressed as the employer's rate part of which is permanent and part temporary). Converting the Past Service Cost lump sum to a percent of payroll requires a specific amortization period. So, the plan or pool rate can be computed in many different ways depending on how long one will take to pay for it. And as the first point above states; all of these results depend on all assumptions being exactly realized.

Rate Volatility

As is stated above, the actuarial calculations supplied in this communication are based on a number of assumptions about very long term demographic and economic behavior. Unless these assumptions (terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year to year basis. The year to year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise the plan or pool's rates from year to year. Therefore, the rates will inevitably fluctuate, especially due to the ups and downs of investment returns. Plans or pools that have higher asset to payroll ratio produce more volatile employer rates.

HIGHLIGHTS AND EXECUTIVE SUMMARY

In the table below we have shown the pool's volatility index, based on the retirement formula, a measure of the pool's potential future rate volatility. It should be noted that this ratio increases over time but generally tends to stabilize as the plan or pool matures.

Beginning with the June 30, 2004 actuarial valuation, rate stabilization methodologies were implemented. Although there is no method that can provide perfectly stable rates, the new methods have been shown to be very effective in mitigating rate volatility. It continues to be true that a plan that has a volatility index that is three times the index of a second plan will have three times the volatility in rates as compared to the second plan. However, the amount of change has been dramatically reduced through the rate stabilization process. In most situations, the new rate stabilization policies will reduce rate volatility due to actual gains and losses by about 50%.

	As of June 30, 2008
Market Value of Assets without Receivables	\$ 2,577,193,292
Payroll	688,606,681
Volatility Index	3.7

Changes since the Prior Valuation

Actuarial Assumptions

There were no changes in actuarial assumptions since the prior year's actuarial valuation with the possible exception of changes due to reflect a change in benefits.

Actuarial Methods

There were no material changes in actuarial methods since the prior year's actuarial valuation.

Benefits

The standard actuarial practice at CalPERS is to recognize mandated legislative benefit changes in the first annual valuation whose valuation date follows the effective date of the legislation. Voluntary benefit changes by employers within the risk pool are generally included in the first valuation whose report is dated after the amendment becomes effective. These voluntary changes are included in the liabilities reported in this valuation.

The valuation generally reflects plan changes by amendments effective prior to August 1, 2009. Please refer to Appendix B for a summary of the plan provisions used in this valuation report. The provisions in Appendix B do not indicate the class of benefits voluntarily contracted for by individual employers within the risk pool. Refer to Section 1 of the valuation report for a list of your specific contracted benefits. The increase in the pool's unfunded liabilities due to Class 1 or 2 amendments by individual employers within the pool is embedded in the Liability (Gain) / Loss shown in the Gain / Loss section of this report. This amount, however, is offset by additional contributions through a surcharge for employers who voluntarily contract for those benefits.

Subsequent Events

The current financial market volatility has impacted the CalPERS trust fund and will continue to impact future employer rates. In response to this, the CalPERS Board has adopted a new smoothing policy which will be implemented in the June 30, 2009 valuation.

CalPERS will implement a 3-year phase-in of the 2008 – 2009 investment loss under the idea that 3 years will be a sufficient length of time for the economy to recover. This phased-in approach will be achieved by temporarily relaxing the constraints on the smoothed value of assets around the actual market value. This corridor which constrains the smoothed value of assets will be allowed to expand and then contract with the following conditions:

CalPERS Actuarial Valuation – June 30, 2008
Miscellaneous 2% at 55 Risk Pool

HIGHLIGHTS AND EXECUTIVE SUMMARY

- Increase the corridor limits for the actuarial value of assets from 80%-120% of market value to 60%-140% of market value on June 30, 2009 which impacts the 2011 – 2012 contribution rate
- Reduce the corridor limits for the actuarial value of assets to 70%-130% of market value on June 30, 2010 which impacts the 2012 – 2013 contribution rate
- Return to the 80%-120% of market value corridor limits for the actuarial value of assets on June 30, 2011 and thereafter which impacts the 2013 – 2014 and fiscal years beyond contribution rates

We will isolate the asset loss outside of the 80% - 120% corridor and pay for it with a disciplined fixed and certain 30 year amortization schedule. It is prudent for 2008-2009 Fiscal Year investment losses to be subject to a more stringent funding schedule and that they should be paid for in full at the end of the 30 years. In this way we will not rely on future investment returns to pay for 2008-2009 investment losses.

This methodology has the dual benefit of providing short-term relief to local government employers and strengthening the long-term financial health of the pension fund.

SUMMARY OF LIABILITIES AND RATES

- **DEVELOPMENT OF ACCRUED AND UNFUNDED LIABILITIES**
- **(GAIN)/LOSS ANALYSIS 06/30/07 - 06/30/08**
- **SCHEDULE OF AMORTIZATION BASES FOR THE RISK POOL**
- **DEVELOPMENT OF RISK POOL'S ANNUAL REQUIRED BASE CONTRIBUTION**
- **POOL'S EMPLOYER CONTRIBUTION RATE HISTORY**
- **FUNDING HISTORY**

SUMMARY OF LIABILITY AND RATES**Development of Accrued and Unfunded Liabilities**

	June 30, 2007	June 30, 2008
1. Present Value of Projected Benefits		
a) Active Members	\$ 2,055,623,278	\$ 2,137,796,342
b) Transferred Members	281,192,053	302,912,223
c) Separated Members	119,350,117	134,389,504
d) Members and Beneficiaries Receiving Payments	<u>1,001,386,031</u>	<u>1,075,871,297</u>
e) Total	\$ 3,457,551,479	\$ 3,650,969,366
2. Present Value of Future Employer Normal Costs	\$ 448,650,338	\$ 462,387,099
3. Present Value of Future Employee Contributions	\$ 397,154,351	\$ 408,301,499
4. Entry Age Normal Accrued Liability		
a) Active Members [(1a) - (2) - (3)]	\$ 1,209,818,589	\$ 1,267,107,744
b) Transferred Members (1b)	281,192,053	302,912,223
c) Separated Members (1c)	119,350,117	134,389,504
d) Members and Beneficiaries Receiving Payments (1d)	<u>1,001,386,031</u>	<u>1,075,871,297</u>
e) Total	\$ 2,611,746,790	\$ 2,780,280,768
5. Actuarial Value of Assets (AVA) Including Receivables	\$ 2,391,434,447	\$ 2,547,323,278
6. Unfunded Accrued Liability [(4e) - (5)]	220,312,343	232,957,490
7. Side Funds (AVA)	\$ (166,484,889)	\$ (146,781,129)
8. Actuarial Value of Assets excluding Side Funds [(5) - (7)] Including Receivables	2,557,919,336	2,694,104,407
9. Unfunded Liability excluding Side Funds [(4e) - (8)]	53,827,454	86,176,361
10. Market Value of Assets (MVA) Including Receivables	\$ 2,756,866,680	\$ 2,581,857,668
11. Funded Ratio (MVA) [(10) / (4e)]	105.6%	92.9%

SUMMARY OF LIABILITY AND RATES**(Gain)/Loss Analysis 06/30/07 - 06/30/08**

We introduced the concepts of Actuarial Gains and Losses in the Cost and Volatility Section of this report. To reiterate, when we calculate the cost requirements of your plan, we use assumptions about future events that affect the amount and timing of benefits to be paid and assets to be accumulated. Each year actual experience is contrasted against the expected experience based on the actuarial assumptions. The differences are reflected below as your pool's actuarial gains or losses.

1. Total (Gain)/Loss

a) Unfunded Liability/(Surplus) as of June 30, 2007	\$ 53,827,454
b) Expected payment on the unfunded liability	2,458,071
c) Interest accumulation $[.0775 \times (1a) - ((1.0775)^{.5} - 1) \times (1b)]$	4,078,155
d) Expected Unfunded Liability before other changes $[(1a) - (1b) + (1c)]$	55,447,538
e) Change due to change in actuarial methods	0
f) Expected Unfunded Liability after changes $[(1d) + (1e)]$	55,447,538
g) Actual Unfunded Liability/(Surplus) as of June 30, 2008	<u>86,176,361</u>
h) Total (Gain)/Loss $[(1g) - (1f)]$	\$ 30,728,823

2. Contribution (Gain)/Loss

a) Expected contribution	\$ 133,390,116
b) Expected interest on contributions	5,072,423
c) Total expected contributions with interest $[(2a) + (2b)]$	138,462,539
d) Actual contributions	141,192,063
e) Expected interest on actual contributions	5,369,107
f) Total actual contributions with interest $[(2d) + (2e)]$	<u>146,561,170</u>
g) Contribution (Gain)/Loss $[(2c) - (2f)]$	\$ (8,098,631)

3. Asset (Gain)/Loss

a) Actuarial Value of Assets as of 06/30/07 Including Receivables	\$ 2,391,434,447
b) Receivables as of 06/30/07	<u>5,325,134</u>
c) Actuarial Value of Assets as of 06/30/07	2,386,109,313
d) Contributions received	141,192,063
e) Benefits, refunds and lump sums paid	(98,025,467)
f) Transfers and miscellaneous adjustments	(795,604)
g) Expected Interest	186,534,713
h) Transfers into the pool (AVA Basis)	489,623
i) Transfers out of the pool (AVA Basis)	<u>(75,378,549)</u>
j) Expected Assets as of 06/30/08 [Sum (3c) through (3i)]	2,540,126,091
k) Receivables as of 06/30/08	<u>4,664,376</u>
l) Expected Assets Including Receivables	2,544,790,468
m) Actual Actuarial Value of Assets as of 06/30/08 Including Receivables	<u>2,547,323,278</u>
n) Asset (Gain)/Loss $[(3l) - (3m)]$	\$ (2,532,810)

4. Liability (Gain)/Loss

a) Total (Gain)/Loss (1h)	\$ 30,728,823
b) Contribution (Gain)/Loss (2g)	(8,098,631)
c) Asset (Gain)/Loss excluding side fund (3n)	<u>(2,532,810)</u>
d) Liability (Gain)/Loss $[(4a) - (4b) - (4c)]^*$	\$ 41,360,264

* Includes (Gain)/Loss on plans transferring into the pool.

SUMMARY OF LIABILITY AND RATES

Schedule of Amortization Bases for the Risk Pool

The schedule below shows the development of the payment on the Pool's amortization bases used to determine the Total Required Employer Contributions. Each row of the schedule gives a brief description of a base (or portion of the Unfunded Actuarial Liability), the balance of the base on the valuation date, and the number of years remaining in the amortization period. In addition, we show the expected payments for the two years immediately following the valuation date, the balances on the dates a year and two years after the valuation date, and the scheduled payment for fiscal year 2010-2011. Please refer to Appendix A for an explanation of how amortization periods are determined.

Reason for Base	Amortization Period	Balance on June 30, 2008	Expected Payment 08-09	Balance June 30, 2009	Expected Payment 09-10	Balance June 30, 2010	Scheduled Payment for 2010-2011	Payment as a percentage of payroll
(GAIN)/LOSS	30	\$56,320,684	\$1,529,466	\$59,097,910	\$1,560,581	\$62,058,072	\$3,726,648	0.492%
PAYMENT (GAIN)/LOSS	30	\$(691,250)	\$1,820,114	\$(2,634,149)	\$1,118,964	\$(2,961,785)	\$(177,857)	(0.023%)
FRESH START	26	\$30,546,927	\$1,899,545	\$30,942,535	\$1,961,281	\$31,304,719	\$2,025,022	0.267%
Total		\$86,176,361	\$5,249,125	\$87,406,296	\$3,640,826	\$90,401,006	\$5,573,813	0.735%

SUMMARY OF LIABILITY AND RATES

Development of Risk Pool's Annual Required Base Contribution

	Fiscal Year 2009/2010	Fiscal Year 2010/2011
1. Contribution in Projected Dollars		
a) Total Normal Cost	\$ 111,661,538	\$ 115,943,840
b) Employee Contribution	50,479,542	52,298,653
c) Pool's Gross Employer Normal Cost [(1a) - (1b)]	61,181,996	63,645,187
d) Total Surcharges for Class 1 Benefits	4,629,672	4,979,741
e) Net Employer Normal Cost [(1c) - (1d)]	56,552,324	58,665,446
f) Payment on Pool's Amortization Base	\$ 3,434,875	\$ 5,573,813
g) Total Required Employer Contributions [(1e) + (1f)]	59,987,199	64,239,259
2. Annual Covered Payroll as of Valuation Date	\$ 665,522,859	\$ 688,606,681
3. Projected Payroll for Contribution Fiscal Year	\$ 732,543,059	\$ 757,951,493
4. Contribution as a % of Projected Pay		
a) Total Normal Cost [(1a) / (3)]	15.243%	15.297%
b) Employee Contribution [(1b) / (3)]	6.891%	6.900%
c) Pool's Gross Employer Normal Cost [(1c) / (3)]	8.352%	8.397%
d) Total Surcharges for Class 1 Benefits [(1d) / (3)]	0.632%	0.657%
e) Net Employer Normal Cost [(1e) / (3)]	7.720%	7.740%
f) Payment on Pool's Amortization Base [(1f) / (3)]	0.469%	0.735%
g) Total Required Employer Contributions [(1g) / (3)]	8.189%	8.475%

SUMMARY OF LIABILITY AND RATES

Pool's Employer Contribution Rate History

Valuation Date	Net Employer Normal Cost	Total Surcharges for Class 1 Benefits	Gross Employer Normal Cost	Payment on Pool's Amortization Bases	Total Payment On Employer Side Funds	Total Employer Contribution
06/30/2004	7.646%	0.633%	8.279%	0.218%	2.839%	11.336%
06/30/2005	7.646%	0.646%	8.292%	0.245%	2.875%	11.412%
06/30/2006	7.679%	0.623%	8.302%	0.449%	2.639%	11.390%
06/30/2007	7.720%	0.632%	8.352%	0.469%	2.249%	11.070%
06/30/2008	7.740%	0.657%	8.397%	0.735%	2.144%	11.276%

Funding History

Valuation Date	Accrued Liabilities (AL)	Market Value of Assets (MVA)	Funded Ratio (MVA/AL)
06/30/2004	\$2,746,095,668	\$2,420,946,068	88.2%
06/30/2005	\$2,891,460,651	\$2,663,352,304	92.1%
06/30/2006	\$2,754,396,608	\$2,636,941,527	95.7%
06/30/2007	\$2,611,746,790	\$2,756,866,680	105.6%
06/30/2008	\$2,780,280,768	\$2,581,857,668	92.9%

Valuation Date	Accrued Liabilities (AL)	Actuarial Value of Assets (AVA)	Unfunded Liabilities (UL)	Funded Ratio (AVA/AL)	Annual Covered Payroll	UL As a % of Payroll
06/30/2004	\$2,746,095,668	\$2,460,944,656	\$285,151,012	89.6%	\$743,691,970	38.3%
06/30/2005	\$2,891,460,651	\$2,588,713,000	\$302,747,651	89.5%	\$755,046,679	40.1%
06/30/2006	\$2,754,396,608	\$2,492,226,176	\$262,170,432	90.5%	\$699,897,835	37.5%
06/30/2007	\$2,611,746,790	\$2,391,434,447	\$220,312,343	91.6%	\$665,522,859	33.1%
06/30/2008	\$2,780,280,768	\$2,547,323,278	\$232,957,490	91.6%	\$688,606,681	33.8%

Information shown here is for compliance with GASB No. 27 for a cost-sharing multiple-employer defined benefit plan.

SUMMARY OF ASSETS

- **RECONCILIATION OF THE MARKET VALUE OF ASSETS**
- **DEVELOPMENT OF THE ACTUARIAL VALUE OF ASSETS**
- **ASSET ALLOCATION**

SUMMARY OF ASSETS

Reconciliation of the Market Value of Assets

1. Market Value of Assets as of June 30, 2007 Including Receivables	\$ 2,756,866,680
2. Receivables for Service Buybacks as of June 30, 2007	5,325,134
3. Market Value of Assets as of June 30, 2007	2,751,541,546
4. Employer Contributions	85,275,613
5. Employee Contributions	55,916,450
6. Benefit Payments to Retirees and Beneficiaries	(92,824,585)
7. Refunds	(4,812,348)
8. Lump Sum Payments	(388,534)
9. Transfers and Miscellaneous Adjustments	(795,604)
10. Investment Return	<u>(140,813,179)</u>
11. Market Value of Assets as of June 30, 2008 (w/o Pool Transfers)	\$ 2,653,099,359
12. Transfers into and out of the Risk Pool	<u>(75,906,067)</u>
13. Market Value of Assets as of June 30, 2008	\$ 2,577,193,292
14. Receivables for Service Buybacks as of June 30, 2008	4,664,376
15. Market Value of Assets as of June 30, 2008 Including Receivables	2,581,857,668

Development of the Actuarial Value of Assets

1. Actuarial Value of Assets as of June 30, 2007 Used for Rate Setting Purposes	2,391,434,447
2. Receivables for Service Buyback as of June 30, 2007	5,325,134
3. Actuarial Value of Assets as of June 30, 2007	2,386,109,313
4. Employer Contributions	85,275,613
5. Employee Contributions	55,916,450
6. Benefit Payments to Retirees and Beneficiaries	(92,824,585)
7. Refunds	(4,812,348)
8. Lump Sum Payments	(388,534)
9. Transfers and Miscellaneous Adjustments	(795,604)
10. Expected Investment Income at 7.75%	<u>186,534,713</u>
11. Expected Actuarial Value of Assets (w/o Pool Transfers)	\$ 2,615,015,017
12. Market Value of Assets June 30, 2008 (w/o Pool Transfers)	2,653,099,359
13. Preliminary Actuarial Value of Assets (w/o Pool Transfers) $[(11) + ((12) - (11)) / 15]$	2,617,553,973
14. Preliminary Actuarial Value to Market Value Ratio	98.66%
15. Final Actuarial Value to Market Value Ratio (minimum 80%, maximum 120%)	98.66%
16. Market Value of Assets June 30, 2008	2,577,193,292
17. Actuarial Value of Assets as of June 30, 2008	2,542,658,902
18. Receivables for Service Buybacks as of June 30, 2008	4,664,376
19. Actuarial Value of Assets as of June 30, 2008 Used for Rate Setting Purposes	2,547,323,278

SUMMARY OF ASSETS

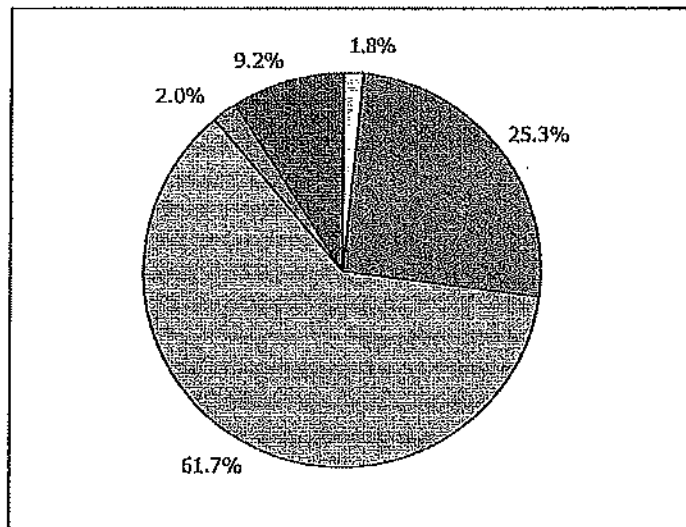
Asset Allocation

The starting point and most important element of CalPERS' successful return on investment is the asset allocation or diversification among stocks, bonds, cash and other investments. Asset allocation is not an asset-only or liability-only decision. All factors, including liabilities, benefit payments, operating expenses, and employer and member contributions are taken into account in determining the appropriate asset allocation mix. The goal is to maximize returns at a prudent level of risk which presents an ever-changing balancing act between market volatility and long-term goals.

CalPERS follows a strategic asset allocation policy that identifies the percentage of funds to be invested in each asset class.

The asset allocation and market value of assets shown below reflect the values of the Public Employees Retirement Fund (PERF) in its entirety as of June 30, 2008. The assets for Miscellaneous 2% at 55 Risk Pool are part of the Public Employees Retirement Fund (PERF) and are invested accordingly.

(A) Asset Class	(B) Market Value (\$ Billion)	(C) Current Allocation	(D) Target
1) Total Cash Equivalents	4.3	1.8%	0.0%
2) Total Global Fixed Income	59.9	25.3%	19.0%
3) Total Equities	146.4	61.7%	66.0%
4) Inflation Linked (ILAC)	4.7	2.0%	5.0%
5) Total Real Estate	21.8	9.2%	10.0%
Total Fund	237.1	100.0%	100.0%



SUMMARY OF PARTICIPANT DATA

- **SOURCE OF THE PARTICIPANT DATA**
- **DATA VALIDATION TESTS AND ADJUSTMENTS**
- **SUMMARY OF VALUATION DATA**
- **ACTIVE MEMBERS**
- **TRANSFERRED AND TERMINATED MEMBERS**
- **RETIRED MEMBERS AND BENEFICIARIES**

SUMMARY OF PARTICIPANT DATA

Source of the Participant Data

The data was extracted from various databases within CalPERS and placed in a database by a series of extract programs. Included in this data are:

- individual member and beneficiary information,
- employment and payroll information,
- accumulated contributions with interest,
- service information,
- benefit payment information,
- information about the various organizations which contract with CalPERS, and
- detailed information about the plan provisions applicable to each group of members.

Data Validation Tests and Adjustments

Once the information is extracted from the various computer systems into the database, update queries are then run against this data to correct for flaws found in the data. This part of the process is intended to validate the participant data for all CalPERS plans. The data is then checked for reasonableness and consistency with data from the prior valuation.

Checks on the data include:

- a reconciliation of the membership of the plans,
- comparisons of various member statistics (average attained age, average entry age, average salary, etc.) for each plan with those from the prior valuation,
- comparisons of pension amounts for each retiree and beneficiary receiving payments with those from the prior valuation,
- checks for invalid ages and dates, and
- reasonableness checks on various key data elements such as service and salary.

As a result of the tests on the data, a number of adjustments were determined to be necessary. These included:

- dates of hire and dates of entry were adjusted where necessary to be consistent with the service fields, the date of birth and each other.

SUMMARY OF PARTICIPANT DATA**Summary of Valuation Data**

	June 30, 2007	June 30, 2008
1. Number of Plans in the Risk Pool	437	428
2. Active Members		
a) Counts	12,074	11,827
b) Average Attained Age	44.54	44.74
c) Average Entry Age to Rate Plan	36.72	36.78
d) Average Years of Service	7.82	7.96
e) Average Annual Covered Pay	\$ 55,120	\$ 58,223
f) Annual Covered Payroll	665,522,859	688,606,681
g) Projected Annual Payroll for Contribution Year	732,543,059	757,951,493
h) Present Value of Future Payroll	5,752,208,179	5,908,077,855
3. Transferred Members		
a) Counts	5,072	5,140
b) Average Attained Age	46.47	46.64
c) Average Years of Service	3.90	3.92
d) Average Annual Covered Pay	\$ 74,657	\$ 78,287
4. Terminated Members		
a) Counts	5,614	6,124
b) Average Attained Age	44.22	44.05
c) Average Years of Service	2.97	2.96
d) Average Annual Covered Pay	\$ 38,180	\$ 39,619
5. Retired Members and Beneficiaries		
a) Counts*	7,489	7,663
b) Average Attained Age	68.46	68.43
c) Average Annual Benefits*	\$ 11,682	\$ 12,278
6. Active to Retired Ratio [(2a) / (5a)]	1.61	1.54

Counts of members included in the valuation are counts of the records processed by the valuation. Multiple records may exist for those who have service in more than one valuation group. This does not result in double counting of liabilities.

* Values may not match those on pages 27 and 28 due to inclusion of community property settlements.

SUMMARY OF PARTICIPANT DATA**Active Members**

Counts of members included in the valuation are counts of the records processed by the valuation. Multiple records may exist for those who have service in more than one valuation group. This does not result in double counting of liabilities.

**Distribution of Active Members by Age and Service
Years of Service at Valuation Date**

Attained Age	0-4	5-9	10-14	15-19	20-25	25+	Total
15-24	515	6	0	0	0	0	521
25-29	975	147	4	0	0	0	1,126
30-34	777	338	62	2	0	0	1,179
35-39	706	346	158	49	3	0	1,262
40-44	744	408	213	130	56	6	1,557
45-49	693	436	249	226	140	61	1,805
50-54	654	451	254	224	166	183	1,932
55-59	446	332	188	183	134	164	1,447
60-64	204	176	114	101	64	76	735
65 and over	79	80	39	27	16	22	263
All Ages	5793	2720	1281	942	579	512	11,827

**Distribution of Average Annual Salaries by Age and Service
Years of Service at Valuation Date**

Attained Age	0-4	5-9	10-14	15-19	20-25	25+	Average
15-24	\$33,163	\$42,069	\$0	\$0	\$0	\$0	\$33,266
25-29	42,986	50,553	54,812	0	0	0	44,016
30-34	48,859	54,236	58,174	62,640	0	0	50,913
35-39	51,193	60,094	62,013	67,370	72,432	0	55,666
40-44	56,072	62,240	64,254	71,271	64,229	61,771	60,392
45-49	56,103	65,206	67,562	69,898	72,783	68,294	63,316
50-54	61,030	60,396	68,826	70,759	72,264	70,546	64,902
55-59	60,574	64,656	70,130	71,518	74,249	76,936	67,257
60-64	59,593	63,191	68,275	62,510	66,948	68,686	63,783
65 and over	49,566	47,858	59,352	42,579	49,378	69,577	51,443
Average	51,216	60,399	66,274	68,885	70,853	71,904	58,223

SUMMARY OF PARTICIPANT DATA**Transferred and Terminated Members****Distribution of Transfers to Other CalPERS Plans by Age and Service
Years of Service at Valuation Date**

Attained Age	0-4	5-9	10-14	15-19	20-25	25+	Total	Average Salary
15-24	52	0	0	0	0	0	52	\$44,802
25-29	261	12	1	0	0	0	274	55,268
30-34	381	62	0	0	0	0	443	63,867
35-39	489	74	18	3	0	0	584	70,070
40-44	545	153	41	19	0	0	758	76,554
45-49	637	168	68	27	6	2	908	80,590
50-54	643	215	80	28	10	3	979	82,922
55-59	483	169	73	15	5	5	750	91,650
60-64	215	71	24	7	2	1	320	88,674
65 and over	49	16	3	2	1	1	72	86,300
All Ages	3755	940	308	101	24	12	5,140	78,287

**Distribution of Terminated Participants with Funds on Deposit by Age and Service
Years of Service at Valuation Date**

Attained Age	0-4	5-9	10-14	15-19	20-25	25+	Total	Average Salary
15-24	163	0	0	0	0	0	163	\$27,371
25-29	554	17	0	0	0	0	571	32,482
30-34	684	60	2	0	0	0	746	36,262
35-39	729	108	13	3	0	0	853	39,116
40-44	684	146	38	8	3	0	879	41,431
45-49	673	182	65	32	5	1	958	44,298
50-54	634	161	59	30	8	6	898	45,438
55-59	415	110	30	11	3	4	573	38,478
60-64	266	56	17	5	2	1	347	36,909
65 and over	118	13	5	0	0	0	136	34,479
All Ages	4920	853	229	89	21	12	6,124	39,619

SUMMARY OF PARTICIPANT DATA

Retired Members and Beneficiaries

Distribution of Retirees and Beneficiaries by Age and Retirement Type*

Attained Age	Service Retirement	Non-Industrial Disability	Industrial Disability	Non-Industrial Death	Industrial Death	Death After Retirement	Total
Under 30	0	0	0	0	0	10	10
30-34	0	1	1	0	0	1	3
35-39	0	5	3	0	0	4	12
40-44	0	17	13	0	0	7	37
45-49	0	47	14	1	0	11	73
50-54	229	65	24	3	1	18	340
55-59	911	102	28	8	1	49	1,099
60-64	1419	86	14	5	0	57	1,581
65-69	1239	71	13	8	0	99	1,430
70-74	889	41	4	2	0	116	1,052
75-79	701	36	3	2	0	135	877
80-84	466	25	2	8	0	105	606
85 and Over	384	10	1	1	0	143	539
All Ages	6238	506	120	38	2	755	7,659

Distribution of Average Annual Amounts for Retirees and Beneficiaries by Age and Retirement Type*

Attained Age	Service Retirement	Non-Industrial Disability	Industrial Disability	Non-Industrial Death	Industrial Death	Death After Retirement	Average
Under 30	\$0	\$0	\$0	\$0	\$0	\$7,769	\$7,769
30-34	0	6,349	29	0	0	6,169	4,182
35-39	0	5,389	101	0	0	9,841	5,551
40-44	0	6,010	4,641	0	0	2,078	4,785
45-49	0	10,294	508	8,897	0	7,182	7,929
50-54	8,580	10,487	2,397	8,536	1,547	6,850	8,395
55-59	13,657	8,795	2,167	9,674	108	12,653	12,827
60-64	14,891	10,535	2,869	9,257	0	9,699	14,342
65-69	14,250	7,870	6,594	5,398	0	11,031	13,591
70-74	13,903	9,515	3,018	9,694	0	13,158	13,601
75-79	11,927	8,090	619	4,148	0	9,490	11,338
80-84	9,032	9,596	12,486	4,768	0	8,858	8,981
85 and Over	8,910	6,111	1,359	6,395	0	6,384	8,169
All Ages	13,072	9,180	2,934	7,200	828	9,610	12,282

SUMMARY OF PARTICIPANT DATA

Retired Members and Beneficiaries (continued)

Distribution of Retirees and Beneficiaries by Years Retired and Retirement Type*

Years Retired	Service Retirement	Non-Industrial Disability	Industrial Disability	Non-Industrial Death	Industrial Death	Death After Retirement	Total
Under 5 Yrs	2462	90	42	12	0	314	2,920
5-9	1492	152	20	8	0	182	1,854
10-14	953	119	21	8	1	128	1,230
15-19	594	58	15	2	0	21	690
20-24	429	42	12	4	0	40	527
25-29	223	26	9	3	1	38	300
30 and Over	85	19	1	1	0	32	138
All Years	6238	506	120	38	2	755	7,659

Distribution of Average Annual Amounts for Retirees and Beneficiaries by Years Retired and Retirement Type*

Years Retired	Service Retirement	Non-Industrial Disability	Industrial Disability	Non-Industrial Death	Industrial Death	Death After Retirement	Average
Under 5 Yrs	\$15,477	\$10,520	\$2,808	\$8,376	\$0	\$9,584	\$14,480
5-9	13,966	9,941	3,035	10,676	0	11,061	13,219
10-14	11,549	9,288	4,704	3,876	1,547	11,223	11,122
15-19	10,273	8,046	417	7,118	0	9,656	9,844
20-24	8,299	6,515	2,452	5,817	0	6,901	7,899
25-29	6,347	8,275	4,311	2,208	108	4,044	6,099
30 and Over	6,071	6,664	216	12,522	0	5,118	5,936
All Years	13,072	9,180	2,934	7,200	828	9,610	12,282

* Counts of members do not include alternate payees receiving benefits while the member is still working. Therefore, the total counts may not match information on page 24 of the report. Multiple records may exist for those who have service in more than one coverage group. This does not result in double counting of liabilities.

APPENDIX A

- **STATEMENT OF ACTUARIAL DATA, METHODS AND ASSUMPTIONS**

APPENDIX A

Data

As stated in the Actuarial Certification, the data which serves as the basis of this valuation has been obtained from the various CalPERS databases. We have reviewed the valuation data and believe that it is reasonable and appropriate in aggregate. We are unaware of any potential data issues that would have a material effect on the results of this valuation, except that data does not always contain the latest salary information for former members now in reciprocal systems and does not recognize the potential for usually large salary deviation in certain cases such as elected officials. Therefore, salary information in these cases may not be accurate. These situations are relatively infrequent, however, and when they do occur, they generally do not have a material impact on the employer contribution rates.

Actuarial Methods

Funding Method

The actuarial funding method used for the Retirement Program is the Entry Age Normal Cost Method. Under this method, projected benefits are determined for all members and the associated liabilities are spread in a manner that produces level annual cost as a percent of pay in each year from the age of hire (entry age) to the assumed retirement age. The cost allocated to the current fiscal year is called the normal cost.

The actuarial accrued liability for active members is then calculated as the portion of the total cost of the plan allocated to prior years. The actuarial accrued liability for members currently receiving benefits, for active members beyond the assumed retirement age, and for members entitled to deferred benefits, is equal to the present value of the benefits expected to be paid. No normal costs are applicable for these participants.

The excess of the total actuarial accrued liability over the actuarial value of plan assets is called the unfunded actuarial accrued liability. Funding requirements are determined by adding the normal cost and an amortization of the unfunded liability as a level percentage of assumed future payrolls. All changes in liability due to plan amendments, changes in actuarial assumptions, or changes in actuarial methodology are amortized separately over a 20-year period. In addition, all gains or losses are tracked and amortized over a rolling 30 year period. Finally, if a pool's accrued liability exceeds the actuarial value of assets, the annual contribution with respect to the total unfunded liability may not be less than the amount produced by a 30-year amortization of the unfunded liability.

An exception to the funding rules above is used whenever the application of such rules results in inconsistencies. In these cases a "fresh start" approach is used. This simply means that the current unfunded actuarial liability is projected and amortized over a set number of years. For instance, if the annual contribution on the total unfunded liability was less than the amount produced by a 30-year amortization of the unfunded liability, the plan actuary would implement a 30-year fresh start. In addition, a fresh start is needed in the following situations:

- 1) when a positive payment would be required on a negative unfunded actuarial liability (or conversely a negative payment on a positive unfunded actuarial liability); or
- 2) when there are excess assets, rather than an unfunded liability. In this situation a 30-year fresh start is used, unless a larger fresh start is needed to avoid a negative total rate.

It should be noted that the actuary may choose to use a fresh start under other circumstances. In all cases, the period of the fresh start is chosen by the actuary according to his or her best judgement, and will not be less than five years nor greater than 30 years.

APPENDIX A

Asset Valuation Method

In order to dampen the effect of short term market value fluctuations on employer contribution rates, the following asset smoothing technique is used. First an Expected Value of Assets is computed by bringing forward the prior year's Actuarial Value of Assets and the contributions received and benefits paid during the year at the assumed actuarial rate of return. The Actuarial Value of Assets is then computed as the Expected Value of Assets plus one-fifteenth of the difference between the actual Market Value of Assets and the Expected Value of Assets as of the valuation date. However in no case will the Actuarial Value of Assets be less than 80% nor greater than 120% of the actual Market Value of Assets.

Accounts Receivable

In preparing valuations on and after June 30, 2007, and setting employer contribution rates, the asset figures used include accounts receivable. The CalPERS Actuarial Office assumes that all assets are accruing interest at the actuarially-assumed rate. Therefore, the rates depicted assume that all payments have been made and are accruing interest.

This change generally had minimal impact on the employer rates and no special amortization base has been created.

Miscellaneous

Superfunded Status

If a rate plan is superfunded (actuarial value of assets exceeds the present value of benefits), as of the most recently completed annual valuation, the employer may cover their employees' member contributions (both taxed and tax-deferred) using their employer assets during the fiscal year for which this valuation applies. This would entail transferring assets within the Public Employees' Retirement Fund (PERF) from the employer account to the member accumulated contribution accounts. This change was implemented effective January 1, 1999 pursuant to Chapter 231 (Assembly Bill 2099) which added Government Code Section 20816.

Superfunded status applies only to individual plans, not risk pools. For rate plans within a risk pool, actuarial value of assets is the sum of the rate plan's side fund plus the rate plan's pro-rata share of non-side fund assets. Superfunded status is determined only on annual valuation dates.

Internal Revenue Code Section 415

The limitations on benefits imposed by Internal Revenue Code Section 415 were not taken into account in this valuation. The effect of these limitations has been deemed immaterial on the overall results of this valuation.

Internal Revenue Code Section 401(a)(17)

The limitations on compensation imposed by Internal Revenue Code Section 401(a)(17) were taken into account in this valuation. It was determined that this change generally had minimal impact on the employer rates and no special amortization base has been created.

ACTUARIAL ASSUMPTIONS

Economic Assumptions

Investment Return

7.75% compounded annually (net of expenses). This assumption is used for all plans.

Salary Growth

Annual increases vary by category, entry age, and duration of service. The assumed increases are shown below.

Public Agency Miscellaneous

<u>Duration of Service</u>	<u>Entry Age 20</u>	<u>Entry Age 30</u>	<u>Entry Age 40</u>
0	0.1445	0.1265	0.1005
1	0.1215	0.1075	0.0875
2	0.1035	0.0935	0.0775
3	0.0905	0.0825	0.0695
4	0.0805	0.0735	0.0635
5	0.0725	0.0675	0.0585
10	0.0505	0.0485	0.0435
15	0.0455	0.0435	0.0385
20	0.0415	0.0395	0.0355
25	0.0365	0.0365	0.0345
30	0.0325	0.0325	0.0325

Public Agency Fire

<u>Duration of Service</u>	<u>Entry Age 20</u>	<u>Entry Age 30</u>	<u>Entry Age 40</u>
0	0.1075	0.1075	0.1045
1	0.0975	0.0965	0.0875
2	0.0895	0.0855	0.0725
3	0.0825	0.0775	0.0625
4	0.0765	0.0705	0.0535
5	0.0715	0.0645	0.0475
10	0.0535	0.0485	0.0375
15	0.0435	0.0415	0.0365
20	0.0395	0.0385	0.0345
25	0.0355	0.0355	0.0335
30	0.0325	0.0325	0.0325

Public Agency Police

<u>Duration of Service</u>	<u>Entry Age 20</u>	<u>Entry Age 30</u>	<u>Entry Age 40</u>
0	0.1115	0.1115	0.1115
1	0.0955	0.0955	0.0955
2	0.0835	0.0835	0.0805
3	0.0745	0.0725	0.0665
4	0.0675	0.0635	0.0575
5	0.0615	0.0575	0.0505
10	0.0475	0.0445	0.0365
15	0.0435	0.0415	0.0355
20	0.0395	0.0385	0.0345
25	0.0365	0.0355	0.0335
30	0.0325	0.0325	0.0325

APPENDIX A**Public Agency County Peace Officers**

Duration of Service	Entry Age 20	Entry Age 30	Entry Age 40
0	0.1315	0.1315	0.1315
1	0.1115	0.1085	0.1055
2	0.0965	0.0915	0.0865
3	0.0845	0.0795	0.0735
4	0.0755	0.0695	0.0635
5	0.0685	0.0625	0.0555
10	0.0485	0.0445	0.0405
15	0.0435	0.0405	0.0385
20	0.0395	0.0385	0.0365
25	0.0365	0.0355	0.0345
30	0.0325	0.0325	0.0325

Schools

Duration of Service	Entry Age 20	Entry Age 30	Entry Age 40
0	0.1105	0.0985	0.0845
3	0.0775	0.0725	0.0645
5	0.0655	0.0625	0.0555
10	0.0475	0.0465	0.0435
15	0.0415	0.0405	0.0375
20	0.0385	0.0375	0.0345
25	0.0355	0.0355	0.0335
30	0.0325	0.0325	0.0325

- The Miscellaneous salary scale is used for Local Prosecutors.
- The Police salary scale is used for Other Safety, Local Sheriff, and School Police.

Overall Payroll Growth

3.25% compounded annually (used in projecting the payroll over which the unfunded liability is amortized).
This assumption is used for all plans.

Inflation

3.00% compounded annually. This assumption is used for all plans.

Non-valued Potential Additional Liabilities

The potential liability loss for a cost-of-living increase exceeding the 3% inflation assumption, and any potential liability loss from future member service purchases are not reflected in the valuation.

Miscellaneous Loading Factors**Credit for Unused Sick Leave**

Final Average Salary is increased by 1% for those agencies that have accepted the provision providing Credit for Unused Sick Leave.

Conversion of Employer Paid Member Contributions (EPMC)

Final Average Salary is increased by the Employee Contribution Rate for those agencies that have contracted for the provision providing for the Conversion of Employer Paid Member Contributions (EPMC) during the final compensation period.

APPENDIX A

Norris Decision (Best Factors)

Employees hired prior to July 1, 1982 have projected benefit amounts increased in order to reflect the use of "Best Factors" for these employees in the calculation of optional benefit forms. This is due to a 1983 Supreme Court decision, known as the Norris decision, which required males and females to be treated equally in the determination of benefit amounts. Consequently, anyone already employed at that time is given the best possible conversion factor when optional benefits are determined. No loading is necessary for employees hired after July 1, 1982.

APPENDIX A

Demographic Assumptions

Pre-Retirement Mortality

Non-Industrial Death Rates vary by age and gender. Industrial Death rates vary by age. See sample rates in table below. The non-industrial death rates are used for all plans. The industrial death rates are used for Safety Plans (except for Local Prosecutor safety members where the corresponding Miscellaneous Plan does not have the Industrial Death Benefit).

Age	Non-Industrial Death (Not Job-Related)		Industrial Death (Job-Related)
	Male	Female	Male and Female
20	0.00019	0.00009	0.00003
25	0.00027	0.00014	0.00007
30	0.00038	0.00021	0.00010
35	0.00054	0.00031	0.00013
40	0.00077	0.00046	0.00017
45	0.00110	0.00068	0.00020
50	0.00156	0.00102	0.00023
55	0.00221	0.00151	0.00027
60	0.00314	0.00226	0.00030

Miscellaneous Plans usually have Industrial Death rates set to zero unless the agency has specifically contracted for Industrial Death benefits. If so, each Non-Industrial Death rate shown above will be split into two components: 99% will become the Non-Industrial Death rate and 1% will become the Industrial Death rate.

Post-Retirement Mortality

Rates vary by age, type of retirement and gender. See sample rates in table below. These rates are used for all plans.

Age	Healthy Recipients		Non-Industrially Disabled (Not Job-Related)		Industrially Disabled (Job-Related)	
	Male	Female	Male	Female	Male	Female
50	0.00245	0.00136	0.01459	0.01129	0.00546	0.00388
55	0.00429	0.00253	0.02115	0.01481	0.00616	0.00568
60	0.00721	0.00442	0.02870	0.01884	0.01016	0.00818
65	0.01302	0.00795	0.03617	0.02356	0.01853	0.01214
70	0.02135	0.01276	0.04673	0.03020	0.03369	0.01760
75	0.03716	0.02156	0.06552	0.04298	0.05768	0.02774
80	0.06256	0.03883	0.09481	0.06514	0.08670	0.04690
85	0.10195	0.07219	0.14041	0.10269	0.13032	0.08262
90	0.17379	0.12592	0.20793	0.16189	0.19588	0.13984
95	0.25917	0.21773	0.30792	0.25522	0.29444	0.23566
100	0.34724	0.32036	0.45599	0.40236	0.44259	0.35341

Marital Status

For active members, a percentage married upon retirement is assumed according to the following table.

Member Category	Percent Married
Miscellaneous Member	85%
Local Police	90%
Local Fire	90%
Other Local Safety	90%
School Police	90%
Schools	85%

APPENDIX A

Age of Spouse

It is assumed that female spouses are 3 years younger than male spouses. This assumption is used for all plans.

Separated Members

It is assumed that members refund immediately if non-vested, retire immediately if eligible, or retire at the earliest retirement age if not eligible.

Termination with Refund

Rates vary by entry age and service for Miscellaneous Plans. Rates vary by service for Safety Plans. See sample rates in tables below.

Public Agency Miscellaneous

Duration of Service	Entry Age 20	Entry Age 25	Entry Age 30	Entry Age 35	Entry Age 40	Entry Age 45
0	0.1760	0.1691	0.1622	0.1553	0.1483	0.1414
1	0.1561	0.1492	0.1423	0.1353	0.1284	0.1215
2	0.1362	0.1293	0.1224	0.1154	0.1085	0.1016
3	0.1163	0.1094	0.1025	0.0955	0.0886	0.0817
4	0.0964	0.0895	0.0826	0.0756	0.0687	0.0618
5	0.0283	0.0257	0.0232	0.0206	0.0181	0.0155
10	0.0184	0.0161	0.0139	0.0117	0.0095	0.0073
15	0.0120	0.0102	0.0083	0.0064	0.0046	0.0027
20	0.0073	0.0057	0.0041	0.0025	0.0009	0.0002
25	0.0034	0.0022	0.0009	0.0002	0.0002	0.0002
30	0.0010	0.0002	0.0002	0.0002	0.0002	0.0002

Public Agency Safety

Duration of Service	Fire	Police	County Peace Officer
0	0.0947	0.1299	0.1072
1	0.0739	0.0816	0.0841
2	0.0531	0.0348	0.0609
3	0.0323	0.0331	0.0470
4	0.0290	0.0314	0.0445
5	0.0095	0.0110	0.0156
10	0.0029	0.0068	0.0096
15	0.0021	0.0035	0.0048
20	0.0016	0.0022	0.0022
25	0.0010	0.0015	0.0010
30	0.0009	0.0012	0.0006

The Police Termination and Refund rates are used for Public Agency Local Prosecutors, Other Safety, Local Sheriff, and School Police.

APPENDIX A**Schools**

Duration of Service	Entry Age 20	Entry Age 25	Entry Age 30	Entry Age 35	Entry Age 40
0	0.1617	0.1521	0.1425	0.1329	0.1233
1	0.1481	0.1385	0.1289	0.1193	0.1097
2	0.1346	0.1249	0.1153	0.1057	0.0961
3	0.1210	0.1114	0.1018	0.0922	0.0826
4	0.1074	0.0978	0.0882	0.0786	0.0690
5	0.0347	0.0311	0.0276	0.0240	0.0205
10	0.0215	0.0184	0.0153	0.0123	0.0092
15	0.0144	0.0118	0.0092	0.0066	0.0040
20	0.0091	0.0069	0.0047	0.0025	0.0003
25	0.0046	0.0029	0.0012	0.0002	0.0002
30	0.0019	0.0004	0.0002	0.0002	0.0002

Termination with Vested Benefits

Rate vary by entry age and service for Miscellaneous Plans. Rates vary by service for Safety Plans. See sample rates in tables below.

Public Agency Miscellaneous

Duration of Service	Entry Age 20	Entry Age 25	Entry Age 30	Entry Age 35	Entry Age 40
5	0.0482	0.0439	0.0395	0.0351	0.0307
10	0.0390	0.0343	0.0296	0.0249	0.0000
15	0.0326	0.0274	0.0224	0.0000	0.0000
20	0.0245	0.0192	0.0000	0.0000	0.0000
25	0.0156	0.0000	0.0000	0.0000	0.0000
30	0.0000	0.0000	0.0000	0.0000	0.0000

Public Agency Safety

Duration of Service	Fire	Police	County Peace Officer
5	0.0162	0.0187	0.0265
10	0.0061	0.0145	0.0204
15	0.0058	0.0094	0.0130
20	0.0053	0.0075	0.0074
25	0.0047	0.0067	0.0043
30	0.0045	0.0064	0.0030
35	0.0000	0.0000	0.0000

- When a member is eligible to retire, the termination with vested benefits probability is set to zero.
- The Police Termination with vested benefits rates are used for Public Agency Local Prosecutors, Other Safety, Local Sheriff, and School Police.

APPENDIX A**Schools**

<u>Duration of Service</u>	<u>Entry Age 20</u>	<u>Entry Age 25</u>	<u>Entry Age 30</u>	<u>Entry Age 35</u>	<u>Entry Age 40</u>
5	0.0591	0.0531	0.0470	0.0410	0.0349
6	0.0567	0.0505	0.0444	0.0382	0.0321
7	0.0540	0.0478	0.0415	0.0353	0.0290
8	0.0513	0.0450	0.0387	0.0323	0.0260
9	0.0486	0.0422	0.0357	0.0293	0.0229
10	0.0456	0.0391	0.0326	0.0260	0.0000
14	0.0404	0.0335	0.0266	0.0197	0.0000
15	0.0389	0.0319	0.0249	0.0000	0.0000
19	0.0321	0.0249	0.0176	0.0000	0.0000
20	0.0304	0.0230	0.0000	0.0000	0.0000
24	0.0231	0.0153	0.0000	0.0000	0.0000
25	0.0211	0.0000	0.0000	0.0000	0.0000
29	0.0123	0.0000	0.0000	0.0000	0.0000
30	0.0000	0.0000	0.0000	0.0000	0.0000

APPENDIX A**Non-Industrial (Not Job-Related) Disability**

Rates vary by age and gender for Miscellaneous Plans.

Rates vary by age for Safety Plans

Age	Miscellaneous		Fire	Police	County Peace Officer	Schools	
	Male	Female	Male and Female	Male and Female	Male and Female	Male	Female
20	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
25	0.0002	0.0002	0.0001	0.0001	0.0001	0.0002	0.0001
30	0.0002	0.0004	0.0001	0.0002	0.0001	0.0004	0.0003
35	0.0008	0.0010	0.0001	0.0003	0.0002	0.0008	0.0005
40	0.0015	0.0016	0.0001	0.0004	0.0003	0.0014	0.0010
45	0.0024	0.0023	0.0002	0.0005	0.0004	0.0028	0.0016
50	0.0037	0.0035	0.0005	0.0008	0.0007	0.0050	0.0030
55	0.0049	0.0041	0.0010	0.0013	0.0012	0.0072	0.0047
60	0.0055	0.0039	0.0015	0.0020	0.0019	0.0071	0.0037

- The Miscellaneous Non-Industrial Disability rates are used for Local Prosecutors.
- The Police Non-Industrial Disability rates are used for Other Safety, Local Sheriff, and School Police.

Industrial (Job-Related) Disability

Rates vary by age and category.

Age	Fire	Police	County Peace Officer
20	0.0002	0.0006	0.0002
25	0.0010	0.0028	0.0012
30	0.0021	0.0056	0.0025
35	0.0031	0.0084	0.0037
40	0.0041	0.0112	0.0050
45	0.0051	0.0140	0.0062
50	0.0062	0.0167	0.0075
55	0.0601	0.0581	0.0128
60	0.0601	0.0581	0.0128

- The Police Industrial Disability rates are used for Local Sheriff and Other Safety.
- Fifty Percent of the Police Industrial Disability rates are used for School Police.
- One Percent of the Police Industrial Disability rates are used for Local Prosecutors.
- Normally, rates are zero for Miscellaneous Plans unless the agency has specifically contracted for Industrial Disability benefits. If so, each Miscellaneous Non-Industrial Disability rate will be split into two components: 50% will become the Non-Industrial Disability rate and 50% will become the Industrial Disability rate.

APPENDIX A**Service Retirement****Public Agency Miscellaneous 2% @ 60**

Age	Duration of Service					
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
50	0.0085	0.0120	0.0146	0.0165	0.0184	0.0206
51	0.0059	0.0082	0.0100	0.0113	0.0126	0.0142
52	0.0092	0.0129	0.0157	0.0178	0.0198	0.0222
53	0.0104	0.0146	0.0177	0.0200	0.0224	0.0251
54	0.0109	0.0154	0.0187	0.0211	0.0236	0.0264
55	0.0198	0.0279	0.0339	0.0383	0.0427	0.0479
56	0.0181	0.0254	0.0308	0.0348	0.0389	0.0436
57	0.0208	0.0292	0.0354	0.0400	0.0447	0.0501
58	0.0262	0.0368	0.0447	0.0505	0.0564	0.0632
59	0.0335	0.0471	0.0572	0.0646	0.0721	0.0809
60	0.0615	0.0865	0.1051	0.1187	0.1325	0.1485
61	0.0628	0.0883	0.1073	0.1212	0.1353	0.1517
62	0.1258	0.1767	0.2147	0.2426	0.2708	0.3036
63	0.1263	0.1775	0.2156	0.2436	0.2720	0.3049
64	0.0972	0.1366	0.1659	0.1875	0.2093	0.2346
65	0.1731	0.2432	0.2955	0.3339	0.3727	0.4178
66	0.0946	0.1330	0.1616	0.1825	0.2038	0.2284
67	0.1272	0.1787	0.2171	0.2453	0.2738	0.3069

Public Agency Miscellaneous 2% @ 55

Age	Duration of Service					
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
50	0.0145	0.0184	0.0224	0.0269	0.0307	0.0366
51	0.0106	0.0135	0.0164	0.0198	0.0226	0.0269
52	0.0114	0.0145	0.0176	0.0212	0.0241	0.0287
53	0.0150	0.0190	0.0231	0.0278	0.0318	0.0378
54	0.0199	0.0252	0.0307	0.0369	0.0421	0.0502
55	0.0475	0.0604	0.0734	0.0883	0.1008	0.1200
56	0.0395	0.0502	0.0611	0.0735	0.0838	0.0998
57	0.0427	0.0542	0.0659	0.0793	0.0905	0.1078
58	0.0473	0.0601	0.0730	0.0879	0.1003	0.1194
59	0.0510	0.0648	0.0788	0.0948	0.1082	0.1287
60	0.0715	0.0908	0.1104	0.1328	0.1516	0.1804
61	0.0715	0.0908	0.1104	0.1328	0.1516	0.1805
62	0.1275	0.1620	0.1969	0.2369	0.2704	0.3219
63	0.1287	0.1636	0.1988	0.2392	0.2731	0.3250
64	0.0931	0.1182	0.1438	0.1729	0.1974	0.2350
65	0.1738	0.2209	0.2686	0.3231	0.3688	0.4390
66	0.1085	0.1378	0.1675	0.2016	0.2301	0.2739
67	0.1109	0.1409	0.1713	0.2061	0.2353	0.2801

APPENDIX A

Public Agency Miscellaneous 2.5% @ 55, 2.7% @ 55, 3% @ 60

Age	2.5% @ 55		2.7% @ 55		3% @ 60	
	Male	Female	Male	Female	Male	Female
50	0.05000	0.07000	0.05000	0.07000	0.05000	0.07000
51	0.02000	0.05000	0.02000	0.05000	0.02000	0.05000
52	0.03000	0.05000	0.03000	0.05000	0.03000	0.05000
53	0.03000	0.05000	0.03000	0.06000	0.03000	0.05000
54	0.04000	0.05000	0.04000	0.06000	0.04000	0.05000
55	0.08000	0.09000	0.09000	0.10000	0.08000	0.09000
56	0.06000	0.07000	0.07000	0.08000	0.07000	0.08000
57	0.07000	0.06000	0.08000	0.07000	0.08000	0.07000
58	0.08000	0.10000	0.08000	0.10000	0.09000	0.11000
59	0.09000	0.09000	0.10000	0.09000	0.11000	0.10000
60	0.16000	0.12000	0.17000	0.13000	0.19000	0.15000
61	0.15000	0.10000	0.16000	0.11000	0.17000	0.12000
62	0.26000	0.21000	0.28000	0.23000	0.31000	0.25000
63	0.22000	0.18000	0.23000	0.20000	0.26000	0.22000
64	0.15000	0.13000	0.16000	0.14000	0.18000	0.16000
65	0.25000	0.25000	0.27000	0.27000	0.30000	0.30000
66	0.14000	0.15000	0.15000	0.16000	0.17000	0.18000
67	0.12000	0.14000	0.13000	0.16000	0.14000	0.17000
68	0.12000	0.11000	0.13000	0.12000	0.15000	0.13000
69	0.09000	0.13000	0.10000	0.14000	0.11000	0.15000
70	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Public Agency Fire ½ @ 55 and 2% @ 55

Age	Rate	Age	Rate
50	0.01588	56	0.11079
51	0.00000	57	0.00000
52	0.03442	58	0.09499
53	0.01990	59	0.04409
54	0.04132	60	1.00000
55	0.07513		

Public Agency Police ½ @ 55 and 2% @ 55

Age	Rate	Age	Rate
50	0.02552	56	0.06921
51	0.00000	57	0.05113
52	0.01637	58	0.07241
53	0.02717	59	0.07043
54	0.00949	60	1.00000
55	0.16674		

APPENDIX A**Public Agency Police 2% @ 50**

Age	Duration of Service					
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
50	0.0138	0.0138	0.0138	0.0138	0.0253	0.0451
51	0.0123	0.0123	0.0123	0.0123	0.0226	0.0402
52	0.0262	0.0262	0.0262	0.0262	0.0480	0.0855
53	0.0523	0.0523	0.0523	0.0523	0.0957	0.1706
54	0.0697	0.0697	0.0697	0.0697	0.1275	0.2274
55	0.0899	0.0899	0.0899	0.0899	0.1645	0.2932
56	0.0638	0.0638	0.0638	0.0638	0.1166	0.2079
57	0.0711	0.0711	0.0711	0.0711	0.1300	0.2318
58	0.0628	0.0628	0.0628	0.0628	0.1149	0.2049
59	0.1396	0.1396	0.1396	0.1396	0.1735	0.2544
60	0.1396	0.1396	0.1396	0.1396	0.1719	0.2506
61	0.1396	0.1396	0.1396	0.1396	0.1719	0.2506
62	0.1396	0.1396	0.1396	0.1396	0.1719	0.2506
63	0.1396	0.1396	0.1396	0.1396	0.1719	0.2506
64	0.1396	0.1396	0.1396	0.1396	0.1719	0.2506
65	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

- These rates also apply to Local Prosecutors, Local Sheriff, School Police, and Other Safety.

Public Agency Fire 2% @ 50

Age	Duration of Service					
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
50	0.0065	0.0065	0.0065	0.0065	0.0101	0.0151
51	0.0081	0.0081	0.0081	0.0081	0.0125	0.0187
52	0.0173	0.0173	0.0173	0.0173	0.0267	0.0400
53	0.0465	0.0465	0.0465	0.0465	0.0716	0.1072
54	0.0638	0.0638	0.0638	0.0638	0.0983	0.1471
55	0.0868	0.0868	0.0868	0.0868	0.1336	0.2000
56	0.0779	0.0779	0.0779	0.0779	0.1200	0.1796
57	0.0901	0.0901	0.0901	0.0901	0.1387	0.2077
58	0.0790	0.0790	0.0790	0.0790	0.1217	0.1821
59	0.0729	0.0729	0.0729	0.0729	0.1123	0.1681
60	0.1135	0.1135	0.1135	0.1135	0.1747	0.2615
61	0.1136	0.1136	0.1136	0.1136	0.1749	0.2618
62	0.1136	0.1136	0.1136	0.1136	0.1749	0.2618
63	0.1136	0.1136	0.1136	0.1136	0.1749	0.2618
64	0.1136	0.1136	0.1136	0.1136	0.1749	0.2618
65	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

APPENDIX A**Public Agency Police 3% @ 55**

Age	Duration of Service					
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
50	0.0193	0.0193	0.0193	0.0193	0.0397	0.0600
51	0.0157	0.0157	0.0157	0.0157	0.0324	0.0491
52	0.0163	0.0163	0.0163	0.0163	0.0337	0.0510
53	0.0587	0.0587	0.0587	0.0587	0.1208	0.1829
54	0.0691	0.0691	0.0691	0.0691	0.1422	0.2154
55	0.1164	0.1164	0.1164	0.1164	0.2397	0.3630
56	0.0756	0.0756	0.0756	0.0756	0.1556	0.2357
57	0.0581	0.0581	0.0581	0.0581	0.1196	0.1812
58	0.0508	0.0508	0.0508	0.0508	0.1045	0.1583
59	0.0625	0.0625	0.0625	0.0625	0.1287	0.1949
60	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

- These rates also apply to Local Prosecutors, Local Sheriff, School Police, and Other Safety.

Public Agency Fire 3% @ 55

Age	Duration of Service					
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
50	0.0024	0.0024	0.0024	0.0035	0.0055	0.0065
51	0.0048	0.0048	0.0048	0.0070	0.0110	0.0128
52	0.0147	0.0147	0.0147	0.0215	0.0339	0.0396
53	0.0425	0.0425	0.0425	0.0621	0.0979	0.1142
54	0.0567	0.0567	0.0567	0.0828	0.1306	0.1523
55	0.0915	0.0915	0.0915	0.1337	0.2109	0.2459
56	0.0811	0.0811	0.0811	0.1184	0.1868	0.2178
57	0.0996	0.0996	0.0996	0.1455	0.2295	0.2676
58	0.0814	0.0814	0.0814	0.1189	0.1874	0.2185
59	0.0775	0.0775	0.0775	0.1131	0.1784	0.2080
60	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

APPENDIX A

Public Agency Police 3% @ 50

Age	Duration of Service					
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
50	0.0435	0.0435	0.0435	0.0821	0.1208	0.1559
51	0.0385	0.0385	0.0385	0.0728	0.1071	0.1382
52	0.0614	0.0614	0.0614	0.1159	0.1705	0.2200
53	0.0669	0.0669	0.0669	0.1303	0.1916	0.2472
54	0.0710	0.0710	0.0710	0.1342	0.1974	0.2547
55	0.0898	0.0898	0.0898	0.1698	0.2497	0.3222
56	0.0687	0.0687	0.0687	0.1299	0.1910	0.2465
57	0.0803	0.0803	0.0803	0.1518	0.2232	0.2880
58	0.0791	0.0791	0.0791	0.1495	0.2198	0.2837
59	0.0820	0.0820	0.0820	0.1549	0.2279	0.2940
60	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

- These rates also apply to Local Prosecutors, Local Sheriff, School Police, and Other Safety.

Public Agency Fire 3% @ 50

Age	Duration of Service					
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years
50	0.0341	0.0341	0.0341	0.0477	0.0679	0.0804
51	0.0463	0.0463	0.0463	0.0647	0.0922	0.1091
52	0.0693	0.0693	0.0693	0.0967	0.1377	0.1630
53	0.0835	0.0835	0.0835	0.1166	0.1661	0.1965
54	0.1025	0.1025	0.1025	0.1431	0.2038	0.2412
55	0.1265	0.1265	0.1265	0.1766	0.2516	0.2977
56	0.1210	0.1210	0.1210	0.1690	0.2407	0.2848
57	0.1010	0.1010	0.1010	0.1411	0.2010	0.2378
58	0.1184	0.1184	0.1184	0.1652	0.2354	0.2786
59	0.1002	0.1002	0.1002	0.1399	0.1993	0.2358
60	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Schools 2% @ 55

Age	Duration of Service						
	5 Years	10 Years	15 Years	20 Years	25 Years	30 Years	35 Years
50	0.0036	0.0071	0.0100	0.0118	0.0131	0.0147	0.0172
52	0.0035	0.0069	0.0096	0.0114	0.0127	0.0142	0.0167
54	0.0060	0.0118	0.0165	0.0196	0.0218	0.0244	0.0286
56	0.0158	0.0314	0.0439	0.0519	0.0578	0.0647	0.0760
58	0.0202	0.0402	0.0562	0.0663	0.0739	0.0827	0.0971
60	0.0368	0.0729	0.1020	0.1205	0.1342	0.1502	0.1763
62	0.0762	0.1512	0.2115	0.2498	0.2784	0.3114	0.3657
65	0.0906	0.1797	0.2513	0.2969	0.3308	0.3701	0.4345
70	0.0660	0.1308	0.1830	0.2162	0.2408	0.2695	0.3164
75	0.0546	0.1082	0.1513	0.1788	0.1992	0.2229	0.2617

APPENDIX B

- **SUMMARY OF PRINCIPAL PLAN PROVISIONS**

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The following is a description of the principal plan provisions used in calculating the liabilities of the Miscellaneous 2% at 55 Risk Pool. Plan provisions are divided based on whether they are standard, Class 1, Class 2 or Class 3 benefits. Standard benefits are applicable to all members of the risk pool while Class 1, 2 or 3 benefits vary among employers. Provided at the end of the listing is a table providing the percentage of members participating in the pool that are subject to each benefit.

Many of the statements in this summary are general in nature, and are intended to provide an easily understood summary of the complex Public Employees' Retirement Law. The law itself governs in all situations.

Service Retirement

Eligibility

A CalPERS member becomes eligible for Service Retirement upon attainment of age 50 with at least 5 years of credited service (total service across all CalPERS employers, and with certain other Retirement Systems with which CalPERS has reciprocity agreements)

Benefit

The Service Retirement benefit calculated for service earned by this group of employees is a monthly allowance equal to the product of the *benefit factor*, *years of service*, and *final compensation*, where

- The *benefit factor* for this group of employees comes from the **2% at 55 Miscellaneous** benefit formula factor table. The factor depends on the member's age at retirement. Listed below are the factors for retirement at whole year ages:

Retirement Age	2% at 55 Miscellaneous Factor	Retirement Age	2% at 55 Miscellaneous Factor
50	1.426%	57	2.104%
51	1.522%	58	2.156%
52	1.628%	59	2.210%
53	1.742%	60	2.262%
54	1.866%	61	2.314%
55	2%	62	2.366%
56	2.052%	63 & Up	2.418%

- The *years of service* is the amount credited by CalPERS to a member while he or she is employed in this group (or for other periods that are recognized under the employer's contract with CalPERS). For a member who has earned service with multiple CalPERS employers, the benefit from each employer is calculated separately according to each employer's contract, and then added together for the total allowance. Any unused sick leave accumulated at the time of retirement will be converted to credited service at a rate of 0.004 years of service for each day of sick leave.
- The *final compensation* is the monthly average of the member's highest 36 or 12 consecutive months' full-time equivalent monthly pay (no matter which CalPERS employer paid this compensation). The standard benefit available to all members is 36 months. Employers have the option of providing a final compensation equal to the highest 12 consecutive months by contracting for this class 1 optional benefit.
- For employees covered by the modified formula, the final compensation is offset by \$133.33 (or by one third if the final compensation is less than \$400). Employers have the option to contract for the class 3 benefit that will eliminate the offset applicable to the final compensation of employees covered by a modified formula.

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- The Miscellaneous Service Retirement benefit is not capped. The Safety Service Retirement benefit is capped at 90% of final compensation.

Vested Deferred Retirement

Eligibility for Deferred Status

A CalPERS member becomes eligible for a deferred vested retirement benefit when he or she leaves employment, keeps his or her contribution account balance on deposit with CalPERS, **and** has earned at least 5 years of credited service (total service across all CalPERS employers, and with certain other Retirement Systems with which CalPERS has reciprocity agreements).

Eligibility to Start Receiving Benefits

The CalPERS member becomes eligible to receive the deferred retirement benefit upon satisfying the eligibility requirements for Deferred Status and upon attainment of age 50.

Benefit

The vested deferred retirement benefit is the same as the Service Retirement benefit, where the benefit factor is based on the member's age at allowance commencement. For members who have earned service with multiple CalPERS employers, the benefit from each employer is calculated separately according to each employer's contract, and then added together for the total allowance.

Non-Industrial (Non-Job Related) Disability Retirement

Eligibility

A CalPERS member is eligible for Non-Industrial Disability Retirement if he or she becomes *disabled* and has at least 5 years of credited service (total service across all CalPERS employers, and with certain other Retirement Systems with which CalPERS has reciprocity agreements). There is no special age requirement. *Disabled* means the member is unable to perform his or her job because of an illness or injury which is expected to be permanent or to last indefinitely. The illness or injury does not have to be job related. A CalPERS member must be actively working with any CalPERS employer at the time of disability in order to be eligible for this benefit.

Standard Benefit

The standard Non-Industrial Disability Retirement benefit is a monthly allowance equal to 1.8% of final compensation, multiplied by *service*, which is determined as follows:

- *service* is CalPERS credited service, for members with less than 10 years of service or greater than 18.518 years of service; or
- *service* is CalPERS credited service plus the additional number of years that the member would have worked until age 60, for members with at least 10 years but not more than 18.518 years of service. The maximum benefit in this case is 33 1/3% of Final Compensation.

Members who are eligible for a larger service retirement benefit may choose to receive that benefit in lieu of a disability benefit. Members eligible to retire, and who have attained the normal retirement age determined by their service retirement benefit formula, will receive the same dollar amount for disability retirement as that payable for service retirement. For members who have earned service with multiple CalPERS employers, the benefit attributed to each employer is the total disability allowance multiplied by the ratio of service with a particular employer to the total CalPERS service.

Improved Benefit

Employers have the option of providing this improved benefit by contracting for this class 3 optional benefit.

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The improved Non-Industrial Disability Retirement benefit is a monthly allowance equal to 30% of final compensation for the first 5 years of service, plus 1% for each additional year of service to a maximum of 50% of final compensation.

Members who are eligible for a larger service retirement benefit may choose to receive that benefit in lieu of a disability benefit. Members eligible to retire, and who have attained the normal retirement age determined by their service retirement benefit formula, will receive the same dollar amount for disability retirement as that payable for service retirement. For members who have earned service with multiple CalPERS employers, the benefit attributed to each employer is the total disability allowance multiplied by the ratio of service with a particular employer to the total CalPERS service.

Industrial (Job Related) Disability Retirement

Employers have the option of providing this improved benefit by contracting for this class 1 optional benefit.

Eligibility

An employee is eligible for Industrial Disability Retirement if he or she becomes disabled while working, where disabled means the member is unable to perform the duties of the job because of a work-related illness or injury which is expected to be permanent or to last indefinitely. A CalPERS member who has left active employment within this group is not eligible for this benefit, except to the extent described in the next paragraph.

Standard Benefit

The standard Industrial Disability Retirement benefit is a monthly allowance equal to 50% of final compensation. For a CalPERS member not actively employed in this group who became disabled while employed by some other CalPERS employer, the benefit is a return of or annuitization of the accumulated member contributions with respect to employment in this group. However, if a member is eligible for Service Retirement and if the Service Retirement benefit is more than the Industrial Disability Retirement benefit, the member may choose to receive the larger benefit.

Increased Benefit (75% of Final Compensation)

The increased Industrial Disability Retirement benefit is a monthly allowance equal to 75% of final compensation for total disability. For a CalPERS member not actively employed in this group who became disabled while employed by some other CalPERS employer, the benefit is a return of or annuitization of the accumulated member contributions with respect to employment in this group. However, if a member is eligible for Service Retirement and if the Service Retirement benefit is more than the Industrial Disability Retirement benefit, the member may choose to receive the larger benefit.

Post-Retirement Death Benefit

Standard Lump Sum Payment

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Improved Lump Sum Payment

Employers have the option of providing any of these improved lump sum death benefit by contracting for any of these class 3 optional benefits.

Upon the death of a retiree, a one-time lump sum payment of \$600, \$2,000, \$3,000, \$4,000 or \$5,000 will be made to the retiree's designated survivor(s), or to the retiree's estate.

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Form of Payment for Retirement Allowance

Standard Form of Payment

Generally, the retirement allowance is paid to the retiree in the form of an annuity for as long as he or she is alive. The retiree may choose to provide for a portion of his or her allowance to be paid to any designated beneficiary after the retiree's death. CalPERS provides for a variety of such benefit options, which the retiree pays for by taking a reduction in his or her retirement allowance. The larger the amount to be provided to the beneficiary is, and the younger the beneficiary is, the greater the reduction to the retiree's allowance.

Improved Form of Payment (Post Retirement Survivor Allowance)

Employers have the option to contract for this class 1 benefit providing an improved post retirement survivor allowance.

For retirement allowances with respect to service subject to the modified formula, 25% of the retirement allowance will automatically be continued to certain statutory beneficiaries upon the death of the retiree, without a reduction in the retiree's allowance. For retirement allowances with respect to service subject to the full formula, 50% of the retirement allowance will automatically be continued to certain statutory beneficiaries upon the death of the retiree, without a reduction in the retiree's allowance. This additional benefit is often referred to as post retirement survivor allowance (PRSA) or simply as survivor continuance.

In other words, 25% or 50% of the allowance, the continuance portion, is paid to the retiree for as long as he or she is alive, and that same amount is continued to the retiree's spouse (or if no eligible spouse, to unmarried children until they attain age 18; or, if no eligible children, to a qualifying dependent parent) for the rest of his or her lifetime. This benefit will not be discontinued in the event the spouse remarries.

The remaining 75% or 50% of the retirement allowance, which may be referred to as the option portion of the benefit, is paid to the retiree as an annuity for as long as he or she is alive. Or, the retiree may choose to provide for some of this option portion to be paid to any designated beneficiary after the retiree's death. CalPERS offers a variety of such benefit options, which the retiree pays for by taking a reduction to the option portion of his or her retirement allowance.

Pre-Retirement Death Benefits

Basic Death Benefit

Eligibility

An employee's beneficiary (or estate) may receive the Basic Death benefit if the member dies while actively employed. A CalPERS member must be actively employed with the CalPERS employer providing this benefit to be eligible for this benefit. A member's survivor who is eligible for any other pre-retirement death benefit described below may choose to receive that death benefit instead of this Basic Death benefit.

Standard Benefit

The Basic Death Benefit is a lump sum in the amount of the member's accumulated contributions, where interest is currently credited at 7.75% per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

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1957 Survivor Benefit

Eligibility

An employee's *eligible survivor(s)* may receive the 1957 Survivor benefit if the member dies while actively employed, has attained at least age 50, and has at least 5 years of credited service (total service across all CalPERS employers and with certain other Retirement Systems with which CalPERS has reciprocity agreements). A CalPERS member must be actively employed with the CalPERS employer providing this benefit to be eligible for this benefit. An *eligible survivor* means the surviving spouse to whom the member was married at least one year before death or, if there is no eligible spouse, to the member's unmarried children under age 18. A member's survivor may choose this benefit in lieu of the Basic Death benefit or the Special Death benefit.

Standard Benefit

The 1957 Survivor benefit is a monthly allowance equal to one-half of the unmodified Service Retirement benefit that the member would have been entitled to receive if the member had retired on the date of his or her death. If the benefit is payable to the spouse, the benefit is discontinued upon the death of the spouse. If the benefit is payable to a dependent child, the benefit will be discontinued upon death or attainment of age 18, unless the child is disabled. There is a guarantee that the total amount paid will at least equal the Basic Death benefit.

Optional Settlement 2W Death Benefit

Eligibility

An employee's *eligible survivor* may receive the Optional Settlement 2W Death benefit if the member dies while actively employed, has attained at least age 50, and has at least 5 years of credited service (total service across all CalPERS employers and with certain other Retirement Systems with which CalPERS has reciprocity agreements). A CalPERS member who is no longer actively employed with **any** CalPERS employer is not eligible for this benefit. An *eligible survivor* means the surviving spouse to whom the member was married at least one year before death. A member's survivor may choose this benefit in lieu of the Basic Death benefit or the 1957 Survivor benefit.

Standard Benefit

The Optional Settlement 2W Death benefit is a monthly allowance equal to the Service Retirement benefit that the member would have received had the member retired on the date of his or her death and elected Optional Settlement 2W. (A retiree who elects Optional Settlement 2W receives an allowance that has been reduced so that it will continue to be paid after his or her death to a surviving beneficiary.) The allowance is payable as long as the surviving spouse lives, at which time it is continued to any unmarried children under age 18, if applicable. There is a guarantee that the total amount paid will at least equal the Basic Death Benefit.

Special Death Benefit

Eligibility

An employee's *eligible survivor(s)* may receive the Special Death benefit if the member dies while actively employed and the death is job-related. A CalPERS member who is no longer actively employed with **any** CalPERS employer is not eligible for this benefit. An *eligible survivor* means the surviving spouse to whom the member was married prior to the onset of the injury or illness that resulted in death. If there is no eligible spouse, an eligible survivor means the member's unmarried children under age 22. An eligible survivor who chooses to receive this benefit will not receive any other death benefit.

Improved Benefit

The Special Death benefit is a monthly allowance equal to 50% of final compensation, and will be increased whenever the compensation paid to active employees is increased but ceasing to increase when the member would have attained age 50. The allowance is payable to the surviving spouse until death at which time the

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allowance is continued to any unmarried children under age 22. There is a guarantee that the total amount paid will at least equal the Basic Death Benefit.

If the member's death is the result of an accident or injury caused by external violence or physical force incurred in the performance of the member's duty, and there are *eligible* surviving children (*eligible* means unmarried children under age 22) in addition to an eligible spouse, then an **additional monthly allowance** is paid equal to the following:

- if 1 eligible child: 12.5% of final compensation
- if 2 eligible children: 20.0% of final compensation
- if 3 or more eligible children: 25.0% of final compensation

Cost of Living Adjustments

Standard Benefit

Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 2%. However, the cumulative adjustment may not be greater than the cumulative change in the Consumer Price Index since the date of retirement.

Improved Benefit

Employers have the option of providing any of these improved cost-of-living adjustments by contracting for any one of these class 1 optional benefits.

Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by either 3%, 4% or 5%. However, the cumulative adjustment may not be greater than the cumulative change in the Consumer Price Index since the date of retirement.

Purchasing Power Protection Allowance (PPPA)

Retirement and survivor allowances are protected against inflation by PPPA. PPPA benefits are cost-of-living adjustments that are intended to maintain an individual's allowance at 80% of the initial allowance at retirement adjusted for inflation since retirement. The PPPA benefit will be coordinated with other cost-of-living adjustments provided under the plan.

Employee Contributions

Each employee contributes toward his or her retirement based upon the following schedule. The employer may choose to "pick-up" these contributions for the employees.

- The percent contributed below the monthly compensation breakpoint is 0%.
- The monthly compensation breakpoint is \$0 for full and supplemental formula members, except for those members in the CSU auxiliary organizations where the breakpoint is \$513.
- The monthly compensation breakpoint is \$133.33 for employees covered by the modified formula.
- The percent contributed above the monthly compensation breakpoint is 7% except for those members in the CSU auxiliary organizations where the contribution rate has been set at the State member level.

Refund of Employee Contributions

If the member's service with the employer ends, and if the member does not satisfy the eligibility conditions for any of the retirement benefits above, the member may elect to receive a refund of his or her employee contributions, which are credited annually with 6% interest.

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- **CLASSIFICATION OF OPTIONAL BENEFITS**
- **EXAMPLE OF INDIVIDUAL AGENCY'S RATE CALCULATION**
- **DISTRIBUTION OF CLASS 1 BENEFITS**

Classification of Optional Benefits

Below is the list of the available optional benefit provisions and their initial classification upon establishment of risk pools. When new benefits become available as a result of legislation, the Chief actuary will determine their classification in accordance with the criteria established in the board policy.

Class 1

Class 1 benefits have been identified to be the more expensive ancillary benefits. These benefits vary by employer across the risk pool. Agencies contracting for a Class 1 benefit will be responsible for the past service liability associated with such benefit and will be required to pay a surcharge established by the actuary to cover the ongoing cost (normal cost) of the Class 1 benefit.

The table below shows the list of Class 1 benefits and their applicable surcharge for the Miscellaneous 2% at 55 Risk Pool. Last year's surcharges are shown for comparison.

	June 30, 2007	June 30, 2008
• One Year Final Compensation	0.508%	0.509%
• EPMC 7%	0.913%	0.917%
• EPMC 8%	N/A	N/A
• EPMC 9%	N/A	N/A
• 25% PRSA	0.876%	0.884%
• 50% PRSA	0.876%	0.884%
• 3% Annual COLA	1.156%	1.161%
• 4% Annual COLA	1.156%	1.161%
• 5% Annual COLA	1.156%	1.161%
• IDR For Local Miscellaneous Members	0.546%	0.548%
• Increased IDR Allowance to 75% of Compensation	0.964%	0.967%
• Improved Industrial Disability Allowance for Local Safety Members	N/A	N/A
• 1% Employee Cost Sharing	(1.000%)	(1.000%)
• 2% Employee Cost Sharing	(2.000%)	(2.000%)
• .75% Employee Cost Sharing	(0.750%)	(0.750%)
• 7% Employee Contribution Reduction	7.000%	7.000%
• 3.50% Employee Contribution Reduction	3.500%	3.500%
• Employee Contribution Rate for CSUC Auxiliary Organizations Reduced to State Member Level - Covered by Social Security	2.000%	2.000%
• Employee Contribution Rate for CSUC Auxiliary Organizations Reduced to State Member Level - Not Covered by Social Security	1.000%	1.000%
• 1.25% @ 65 Miscellaneous	N/A	N/A
• 2.5% @ 55 Safety	N/A	N/A
• 1/2 @ 55 Safety	N/A	N/A

For employers contracting for more than one Class 1 benefit, the surcharges listed in this table will be added together.

Class 2

Class 2 benefits have been identified to be the ancillary benefits providing one-time increases in benefits. These benefits vary by employer across the risk pool. Agencies contracting for a Class 2 benefit will be responsible for the past service liability associated with such benefit.

The following benefits shall be classified as Class 2:

- One-time 1% to 6% Ad Hoc COLA Increases for members who retired or died prior to January 1, 1998 (Section 21328)

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- "Golden Handshakes" -- Section 20903 Two Years Additional Service Credit
- Credit for Prior Service Paid for by the Employer
- Military Service Credit (Section 20996)
- Credit for Local Retirement System Service for Employees of Agencies Contracted on a Prospective basis (Section 20530.1)
- Prior Service Credit for Employees of an Assumed Agency Function (Section 20936)
- Limit Prior Service to Members Employed on Contract Date (Section 20938)
- Public Service Credit for Limited Prior Service (Section 21031)
- Public Service Credit for Employees of an Assumed Agency or Function (Section 21025)

Class 3

Class 3 benefits have been identified to be the less expensive ancillary benefits. Class 3 benefits may vary by rate plan within each risk pool. However, the employer contribution rate will not vary within the risk pool due to the Class 3 benefits.

The following benefits shall be classified as Class 3:

- Full formula plus social security
- Post Retirement Lump Sum Death Benefit
- \$600 lump sum retired death benefit (Section 21622)
- \$2,000 lump sum retired death benefit (Section 21623.5)
- \$3,000 lump sum retired death benefit (Section 21623.5)
- \$4,000 lump sum retired death benefit (Section 21623.5)
- \$5,000 lump sum retired death benefit (Section 21623.5)
- Improved non-industrial disability allowance (Section 21427)
- Special death benefit for local miscellaneous members (Section 21540.5)
- Service Credit Purchased by Member
- Partial Service Retirement (Section 21118)
- Optional Membership for Part Time Employees (Section 20325)
- Extension of Reciprocity Rights for Elective Officers (Section 20356)
- Removal of Contract Exclusions Prospectively Only (Section 20503)
- Alternate Death Benefit for Local Fire Members credited with 20 or more years of service (Section 21547.7)

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Example Of Individual Agency's Rate Calculation

An individual employer rate is comprised of several components. These include the pool's net employer normal cost, payment on the pool's unfunded liability, additional surcharge payments for contracted Class 1 benefits, the normal cost phase-out and an agency's payment for their own side fund. An example of the total rate for an employer might look something like this:

Net Pool's Employer Normal Cost	7.740%
Rate Plan Surcharges	<u>0.509%</u>
Total Employer Normal Cost	8.249%
Plus: Pool's Payment on the Amortization Bases	0.735%
Normal Cost Phase Out	0.400%
Side Fund Amortization Payment	<u>2.600%</u>
Total Employer Rate for fiscal year 2010-2011	11.984%

Details regarding your individual agency's normal cost phase out, side fund and surcharges can be found in Section 1.

Distribution of Class 1 Benefits

	% of members in the pool with contracted benefit
<i>Final Compensation</i>	
One Year Final Compensation	69.7%
Three Years Final Compensation	30.3%
<i>Post Retirement Survivor Continuance (PRSA)</i>	
No PRSA	79.5%
With PRSA	20.5%
<i>Cost-of-Living Adjustments (COLA)</i>	
2% COLA	95.9%
3% COLA	2.2%
4% COLA	0.6%
5% COLA	1.3%
<i>Industrial Disability Benefit</i>	
None	95.9%
Standard Industrial Disability Benefit (50% of Final Compensation)	3.5%
Improved Industrial Disability Benefit (75% of Final Compensation)	0.6%
Improved Industrial Disability Benefit (50% - 90% of Final Compensation)	0.0%

APPENDIX D

- **LIST OF PARTICIPATING EMPLOYERS**

APPENDIX D

Employer Name

AGOURA HILLS AND CALABASAS COMMUNITY CENTER
ALAMEDA CORRIDOR TRANSPORTATION AUTHORITY
ALAMEDA COUNTY FIRE DEPARTMENT
ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
ALLIANCE OF SCHOOLS FOR COOPERATIVE INSURANCE PROGRAMS
ALTADENA LIBRARY DISTRICT
AMADOR COUNTY TRANSPORTATION COMMISSION
AMADOR RAPID TRANSIT DISTRICT
AMADOR WATER AGENCY
AMERICAN RIVER FLOOD CONTROL DISTRICT
ANDERSON CEMETERY DISTRICT
ANTELOPE VALLEY TRANSIT AUTHORITY
ARCADE CREEK RECREATION AND PARK DISTRICT
AROMAS WATER DISTRICT
ARROWBEAR PARK COUNTY WATER DISTRICT
ASSOCIATION OF MONTEREY BAY AREA GOVERNMENTS
AUBURN AREA RECREATION AND PARK DISTRICT
AUBURN PUBLIC CEMETERY DISTRICT
AZTEC SHOPS, LTD
BAY AREA WATER SUPPLY AND CONSERVATION AGENCY
BEAR VALLEY COMMUNITY SERVICES DISTRICT
BELMONT SAN CARLOS FIRE DEPARTMENT
BELVEDERE-TIBURON LIBRARY AGENCY
BIG BEAR CITY AIRPORT DISTRICT
BIG BEAR MUNICIPAL WATER DISTRICT
BLACK GOLD COOPERATIVE LIBRARY SYSTEM
BONITA-SUNNYSIDE FIRE PROTECTION DISTRICT
BROADMOOR POLICE PROTECTION DISTRICT
BROOKTRAILS TOWNSHIP COMMUNITY SERVICES DISTRICT
BROWNS VALLEY IRRIGATION DISTRICT
BUENA PARK LIBRARY DISTRICT
BURNLEY FIRE DISTRICT
BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
BUTTE COUNTY ASSOCIATION OF GOVERNMENTS
BUTTE COUNTY IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
BUTTE LOCAL AGENCY FORMATION COMMISSION
BUTTE SCHOOLS SELF-FUNDED PROGRAMS
CABRILLO COLLEGE FOUNDATION
CACHUMA OPERATIONS AND MAINTENANCE BOARD
CALAVERAS COUNCIL OF GOVERNMENTS
CALIF INTERSCHOLASTIC FED - NORTHERN SECTION
CALIFORNIA AUTHORITY OF RACING FAIRS
CALIFORNIA BEAR CREDIT UNION
CALIFORNIA FAIR SERVICES AUTHORITY
CALIFORNIA FIREFIGHTERS JOINT APPRENTICESHIP COMMITTEE
CALIFORNIA INTERSCHOLASTIC FEDERATION, CENTRAL COAST SECTION
CALIFORNIA INTERSCHOLASTIC FEDERATION, NORTH COAST SECTION
CALIFORNIA INTERSCHOLASTIC FEDERATION, SAC-JOQUIN SECTION
CALIFORNIA INTERSCHOLASTIC FEDERATION, SAN DIEGO SECTION
CALIFORNIA INTERSCHOLASTIC FEDERATION, SOUTHERN SECTION
CALIFORNIA INTERSCHOLASTIC FEDERATION, STATE OFFICE
CALIFORNIA JOINT POWERS INSURANCE AUTHORITY
CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION
CALIFORNIA REDEVELOPMENT ASSOCIATION
CALIFORNIA STATE AND FEDERAL EMPLOYEES #20 CREDIT UNION
CALIFORNIA STATE UNIVERSITY, FRESNO ATHLETIC CORPORATION
CALIFORNIA STATE UNIVERSITY-FRESNO ASSOCIATION, INC.

APPENDIX D

CALLEGUAS MUNICIPAL WATER DISTRICT
CAMBRIA COMMUNITY HEALTHCARE DISTRICT
CAMERON PARK COMMUNITY SERVICES DISTRICT
CAMROSA WATER DISTRICT
CAPITOL AREA DEVELOPMENT AUTHORITY
CARMICHAEL WATER DISTRICT
CARPINTERIA SANITARY DISTRICT
CARPINTERIA VALLEY WATER DISTRICT
CASTAIC LAKE WATER AGENCY
CENTRAL COAST WATER AUTHORITY
CENTRAL SIERRA CHILD SUPPORT AGENCY
CENTRAL WATER DISTRICT
CHICO AREA RECREATION AND PARK DISTRICT
CITRUS HEIGHTS WATER DISTRICT
CITY OF AGOURA HILLS
CITY OF ALISO VIEJO
CITY OF AMERICAN CANYON
CITY OF ARVIN
CITY OF AUBURN
CITY OF AVALON
CITY OF AVENAL
CITY OF BELFLOWER
CITY OF BELMONT
CITY OF BELVEDERE
CITY OF BISHOP
CITY OF BRAWLEY
CITY OF BUELLTON
CITY OF CALABASAS
CITY OF CANYON LAKE
CITY OF CARMEL-BY-THE-SEA
CITY OF CARPINTERIA
CITY OF CLAYTON
CITY OF CLEARLAKE
CITY OF CLOVERDALE
CITY OF COLUSA
CITY OF CORCORAN
CITY OF CORNING
CITY OF DANA POINT
CITY OF DIAMOND BAR
CITY OF DINUBA
CITY OF DUNSMUIR
CITY OF FILLMORE
CITY OF FORT BRAGG
CITY OF GOLETA
CITY OF GREENFIELD
CITY OF GRIDLEY
CITY OF GUADALUPE
CITY OF HALF MOON BAY
CITY OF HERCULES
CITY OF HERMOSA BEACH
CITY OF HIGHLAND
CITY OF IRWINDALE
CITY OF KING CITY
CITY OF KINGSBURG
CITY OF LA CANADA FLINTRIDGE
CITY OF LA MIRADA
CITY OF LAGUNA NIGUEL
CITY OF LAGUNA WOODS
CITY OF LAKE FOREST

APPENDIX D

CITY OF LATHROP
CITY OF LAWDALE
CITY OF LEMOORE
CITY OF LIVINGSTON
CITY OF LOMA LINDA
CITY OF MALIBU
CITY OF MARINA
CITY OF MARTINEZ
CITY OF MAYWOOD
CITY OF MONTE SERENO
CITY OF MOORPARK
CITY OF MT. SHASTA
CITY OF NEEDLES
CITY OF OJAI
CITY OF OROVILLE
CITY OF PACIFIC GROVE
CITY OF PALOS VERDES ESTATES
CITY OF PARLIER
CITY OF PLACENTIA
CITY OF PLEASANT HILL
CITY OF RED BLUFF
CITY OF REEDLEY
CITY OF RIO VISTA
CITY OF RIVERBANK
CITY OF ROLLING HILLS ESTATES
CITY OF SAN DIMAS
CITY OF SAN FERNANDO
CITY OF SAN JOAQUIN
CITY OF SAN JOSE
CITY OF SAN MARINO
CITY OF SANTA PAULA
CITY OF SARATOGA
CITY OF SEAL BEACH
CITY OF SEASIDE
CITY OF SEBASTOPOL
CITY OF SHAFTER
CITY OF SIGNAL HILL
CITY OF SONOMA
CITY OF SOUTH PASADENA
CITY OF ST. HELENA
CITY OF STANTON
CITY OF SUISUN CITY
CITY OF TAFT
CITY OF TEHACHAPI
CITY OF TULELAKE
CITY OF VILLA PARK
CITY OF WALNUT
CITY OF WILLIAMS
CITY OF WINTERS
CITY OF WOODLAKE
CITY OF YREKA
CITY OF YUCAIPA
CLEARLAKE OAKS COUNTY WATER DISTRICT
COACHELLA VALLEY ASSOCIATION OF GOVERNMENTS
COACHELLA VALLEY PUBLIC CEMETERY DISTRICT
COAST LIFE SUPPORT DISTRICT
COLLEGE OF THE CANYONS FOUNDATION
COLUSA COUNTY ONE-STOP PARTNERSHIP
COLUSA MOSQUITO ABATEMENT DISTRICT

APPENDIX D

CONTRA COSTA COUNTY SCHOOLS INSURANCE GROUP
CONTRA COSTA TRANSPORTATION AUTHORITY
COOPERATIVE ORGANIZATION FOR THE DEVELOPMENT OF EMPLOYEE SELECTION PROCEDURES
COPPEROPOLIS FIRE PROTECTION DISTRICT
CORDOVA RECREATION AND PARK DISTRICT
COSTA MESA SANITARY DISTRICT
COUNTY OF ALPINE
CRESCENT CITY HARBOR DISTRICT
CRESCENTA VALLEY WATER DISTRICT
CSAC EXCESS INSURANCE AUTHORITY
DAIRY COUNCIL OF CALIFORNIA
DEL PASO MANOR WATER DISTRICT
DEL PUERTO WATER DISTRICT
DIXON UNIFIED SCHOOL DISTRICT LIBRARY DISTRICT
DONALD P AND KATHERINE B LOKER UNIVERSITY STUDENT UNION, INC
EAST QUINCY SERVICES DISTRICT
EAST SAN GABRIEL VALLEY HUMAN SERVICES CONSORTIUM
EL DORADO COUNTY TRANSIT AUTHORITY
EL DORADO COUNTY TRANSPORTATION COMMISSION
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
ESPARTO FIRE PROTECTION DISTRICT
EXETER DISTRICT AMBULANCE
FAIR OAKS RECREATION & PARK DISTRICT
FAIR OAKS WATER DISTRICT
FEATHER RIVER RECREATION AND PARK DISTRICT
FLORIN RESOURCE CONSERVATION DISTRICT ELK GROVE WATER WORKS
FOOTHILL MUNICIPAL WATER DISTRICT
FORT ORD REUSE AUTHORITY
FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
FULLERTON CALIFORNIA STATE UNIVERSITY ASSOCIATED STUDENTS
FULTON EL-CAMINO RECREATION AND PARK DISTRICT
GLENN COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
GOLD RIDGE RESOURCE CONSERVATION DISTRICT
GOLETA SANITARY DISTRICT
GOLETA WEST SANITARY DISTRICT
GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT
GREATER VALLEJO RECREATION DISTRICT
GRIDLEY BIGGS CEMETERY DISTRICT
GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT AUXILIARY ORGANIZATION
HAPPY HOMESTEAD CEMETERY DISTRICT
HAYWARD CALIFORNIA STATE UNIVERSITY, AUXILIARY FOUNDATION, INC.
HENRY MILLER RECLAMATION DISTRICT NO. 2131
HOPLAND PUBLIC UTILITY DISTRICT
HOUSING AUTHORITY OF THE CITY OF SAN LUIS OBISPO
HOUSING AUTHORITY OF THE COUNTY OF BUTTE
HOUSING AUTHORITY OF THE COUNTY OF SANTA CRUZ
HUMAN RIGHTS/FAIR HOUSING COMMISSION OF THE CITY AND COUNTY OF SACRAMENTO
HUMBOLDT BAY HARBOR RECREATION AND CONSERVATION DISTRICT
HUMBOLDT BAY MUNICIPAL WATER DISTRICT
HUMBOLDT COMMUNITY SERVICES DISTRICT
HUMBOLDT NO. 1 FIRE PROTECTION DISTRICT OF HUMBOLDT COUNTY
HUMBOLDT STATE COLLEGE UNIVERSITY CENTER
HUMBOLDT TRANSIT AUTHORITY
HUMBOLDT WASTE MANAGEMENT AUTHORITY
INTERGOVERNMENTAL TRAINING AND DEVELOPMENT CENTER
ISLA VISTA RECREATION AND PARK DISTRICT
JURUPA AREA RECREATION AND PARK DISTRICT
KINGS COUNTY AREA PUBLIC TRANSIT AGENCY
KINGS COUNTY ASSOCIATION OF GOVERNMENTS

APPENDIX D

KINGS IHSS PUBLIC AUTHORITY
KINGS MOSQUITO ABATEMENT DISTRICT
KONOCTI COUNTY WATER DISTRICT
LAGUNA BEACH CO. WATER DISTRICT
LAKE HEMET MUNICIPAL WATER DISTRICT
LAKE SHASTINA COMMUNITY SERVICES DISTRICT
LAKEPORT COUNTY FIRE PROTECTION DISTRICT
LITTLE LAKE FIRE PROTECTION DISTRICT
LIVERMORE/AMADOR VALLEY TRANSIT AUTHORITY
LOCAL AGENCY FORMATION COMMISSION OF MONTEREY COUNTY
LOCAL GOVERNMENT SERVICES AUTHORITY, JPA.
LOMPICO COUNTY WATER DISTRICT
LONG BEACH STATE UNIVERSITY, ASSOCIATED STUDENTS
LONG BEACH STATE UNIVERSITY, FORTY-NINER SHOPS, INC.
LOS GATOS-SARATOGA DEPARTMENT OF COMMUNITY EDUCATION AND RECREATION
LOS OSOS COMMUNITY SERVICES DISTRICT
LOWER LAKE CEMETERY DISTRICT
LOWER TULE RIVER IRRIGATION DISTRICT
MADERA CEMETERY DISTRICT
MADERA COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MAIN SAN GABRIEL BASIN WATERMASTER
MARIN CHILDREN AND FAMILIES COMMISSION
MARIN COUNTY HOUSING AUTHORITY
MARIN COUNTY IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
MARYSVILLE CITY
MAXWELL PUBLIC UTILITY DISTRICT
MC KINLEYVILLE COMMUNITY SERVICE DISTRICT
MEEKS BAY FIRE PROTECTION DISTRICT
MESA CONSOLIDATED WATER DISTRICT
METROPOLITAN COOPERATIVE LIBRARY SYSTEM
MID-PENINSULA WATER DISTRICT
MID-PLACER PUBLIC SCHOOLS TRANSPORTATION AGENCY
MOKOLUMNE RURAL FIRE DISTRICT
MONTECITO SANITARY DISTRICT OF SANTA BARBARA COUNTY
MONTECITO WATER DISTRICT
MONTEREY BAY UNIFIED AIR POLLUTION CONTROL DISTRICT
MONTEREY COUNTY WATER RESOURCES AGENCY
MONTEREY PENINSULA AIRPORT DISTRICT
MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
MOULTON-NIGUEL WATER DISTRICT
MT. SAN ANTONIO COLLEGE ASSOCIATED STUDENTS
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
NEVADA COUNTY LOCAL AGENCY FORMATION COMMISSION
NEVADA-SIERRA REGIONAL IHSS PUBLIC AUTHORITY
NEWHALL COUNTY WATER DISTRICT
NORTH BAY COOPERATIVE LIBRARY SYSTEM
NORTH BAY SCHOOLS INSURANCE AUTHORITY
NORTH CENTRAL COUNTIES CONSORTIUM
NORTH COAST RAILROAD AUTHORITY
NORTH COAST UNIFIED AIR QUALITY MANAGEMENT DISTRICT
NORTHERN CALIFORNIA SPECIAL DISTRICTS INSURANCE AUTHORITY
NORTHERN SIERRA AIR QUALITY MANAGEMENT DISTRICT
NORTHSHORE FIRE PROTECTION DISTRICT
NOVATO SANITARY DISTRICT
OAKDALE RURAL FIRE PROTECTION DISTRICT
OCEANO COMMUNITY SERVICES DISTRICT
OJAI VALLEY SANITARY DISTRICT
ORANGE COUNTY TRANSPORTATION COMMISSION
ORANGE COUNTY VECTOR CONTROL DISTRICT

APPENDIX D

ORLAND CEMETERY DISTRICT
OROVILLE MOSQUITO ABATEMENT DISTRICT
PAJARO VALLEY PUBLIC CEMETERY DISTRICT
PAJARO VALLEY WATER MANAGEMENT AGENCY
PALMDALE WATER DISTRICT
PALOS VERDES LIBRARY DISTRICT
PARADISE RECREATION AND PARK DISTRICT
PASADENA CITY COLLEGE BOOKSTORE
PENINSULA FIRE DISTRICT
PICO WATER DISTRICT
PINE GROVE MOSQUITO ABATEMENT DISTRICT
PIONEER CEMETERY DISTRICT
PLACER COUNTY CEMETERY DISTRICT #1
PLACER COUNTY MOSQUITO ABATEMENT DISTRICT
PLACER COUNTY RESOURCE CONSERVATION DISTRICT
PLACER COUNTY TRANSPORTATION COMMISSION
PLACER HILLS FIRE PROTECTION DISTRICT
PLEASANT HILL - MARTINEZ JOINT FACILITIES AGENCY
PLEASANT HILL RECREATION AND PARK DISTRICT
PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
PLUMAS LOCAL AGENCY FOUNDATION
POMERADO CEMETERY DISTRICT
QUARTZ HILL WATER DISTRICT
QUINCY COMMUNITY SERVICES DISTRICT
RANCHO ADOBE FIRE PROTECTION DISTRICT
RANCHO MURIETA COMMUNITY SERVICES DISTRICT
RANCHO SANTIAGO COMMUNITY COLLEGE ASSOCIATED STUDENTS
RECLAMATION DISTRICT # 1000
RECLAMATION DISTRICT # 1001
REDEVELOPMENT AGENCY OF THE CITY OF FRESNO
REGIONAL WATER AUTHORITY
RESCUE FIRE PROTECTION DISTRICT
RINCON DEL DIABLO MUNICIPAL WATER DISTRICT
RINCON VALLEY FIRE PROTECTION DISTRICT
RIO LINDA WATER DISTRICT
RIVERSIDE COUNTY LAW LIBRARY
SACRAMENTO COUNTY LAW LIBRARY
SACRAMENTO METROPOLITAN AIR QUALITY MANAGEMENT DISTRICT
SACRAMENTO METROPOLITAN CABLETELEVISION COMMISSION
SACRAMENTO SUBURBAN WATER DISTRICT
SALIDA FIRE PROTECTION DISTRICT
SALINAS VALLEY SOLID WASTE AUTHORITY
SAN BERNARDINO, CALIFORNIA STATE UNIVERSITY, STUDENT UNION
SAN DIEGO RURAL FIRE PROTECTION DISTRICT
SAN DIEGO STATE UNIVERSITY ASSOCIATED STUDENTS
SAN FRANCISCO COUNTY TRANSPORTATION AUTHORITY
SAN FRANCISCO HEALTH AUTHORITY
SAN FRANCISCO CREEK JOINT POWERS AUTHORITY
SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS
SAN GABRIEL VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT
SAN GABRIEL VALLEY MUNICIPAL WATER DISTRICT
SAN JOAQUIN COUNTY HOUSING AUTHORITY
SAN JOAQUIN COUNTY IHSS PUBLIC AUTHORITY
SAN LORENZO VALLEY WATER DISTRICT
SAN LUIS OBISPO - CAL POLY - ASSOCIATED STUDENTS, INC.
SAN LUIS OBISPO COUNCIL OF GOVERNMENTS
SAN LUIS OBISPO REGIONAL TRANSIT AUTHORITY
SAN MATEO COUNTY LAW LIBRARY
SANTA ANA WATERSHED PROJECT AUTHORITY

APPENDIX D

SANTA CLARA COUNTY HEALTH AUTHORITY
SANTA CLARA COUNTY OPEN SPACE AUTHORITY
SANTA CLARA COUNTY SCHOOLS INSURANCE GROUP
SANTA CLARITA VALLEY SCHOOL FOOD SERVICES AGENCY
SANTA CRUZ CONSOLIDATED EMERGENCY COMMUNICATIONS CENTER
SANTA CRUZ COUNTY REGIONAL TRANSPORTATION COMMISSION
SANTA CRUZ LOCAL AGENCY FORMATION COMMISSION
SANTA MARIA PUBLIC AIRPORT DISTRICT
SANTA NELLA COUNTY WATER DISTRICT
SANTA YNEZ RIVER WATER CONSERVATION DIST., IMPROVEMENT DIST. NO. 1
SCHOOL RISK AND INSURANCE MANAGEMENT GROUP
SCHOOLS EXCESS LIABILITY FUND
SCHOOLS INSURANCE AUTHORITY
SCOTTS VALLEY FIRE PROTECTION DISTRICT
SELMA CEMETERY DISTRICT
SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SEWER AUTHORITY MID-COASTSIDE
SHAFTER WASCO IRRIGATION DISTRICT
SHASTA AREA SAFETY COMMUNICATIONS AGENCY
SHASTA MOSQUITO AND VECTOR CONTROL DISTRICT
SHILOH PUBLIC CEMETERY DISTRICT
SILICON VALLEY ANIMAL CONTROL AUTHORITY
SOLANO COUNTY MOSQUITO ABATEMENT DISTRICT
SOLANO COUNTY WATER AGENCY
SOLANO TRANSPORTATION AUTHORITY
SONOMA MARIN AREA RAIL TRANSIT DISTRICT
SONOMA STUDENT UNION CORPORATION
SOUTH BAY REGIONAL PUBLIC COMMUNICATIONS AUTHORITY
SOUTH BAYSIDE SYSTEM AUTHORITY
SOUTH COAST WATER DISTRICT
SOUTH PLACER FIRE DISTRICT
SOUTHERN SONOMA COUNTY RESOURCE CONSERVATION DISTRICT
SOUTHWEST TRANSPORTATION AGENCY
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY
STATE WATER CONTRACTORS
STEGER SANITARY DISTRICT
STOCKTON EAST WATER DISTRICT
SUISUN RESOURCE CONSERVATION DISTRICT
SUTTER CEMETERY DISTRICT
SUTTER COUNTY HOUSING AUTHORITY
THREE VALLEYS MUNICIPAL WATER DISTRICT
TOWN OF ATHERTON
TOWN OF LOOMIS
TOWN OF LOS ALTOS HILLS
TOWN OF MORAGA
TOWN OF PARADISE
TOWN OF PORTOLA VALLEY
TOWN OF ROSS
TOWN OF SAN ANSELMO
TOWN OF TIBURON
TOWN OF WINDSOR
TRANSPORTATION AGENCY FOR MONTEREY COUNTY
TRI-CITY MENTAL HEALTH CENTER
TURLOCK MOSQUITO ABATEMENT DISTRICT
UPLAND CITY HOUSING AUTHORITY
VALLEY SPRINGS PUBLIC UTILITY DISTRICT
VENTURA COLLEGE FOUNDATION
VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
VENTURA COUNTY SCHOOLS SELF-FUNDING AUTHORITY

APPENDIX D

VENTURA PORT DISTRICT
WEST CITIES COMMUNICATION CENTER
WEST COUNTY TRANSPORTATION AGENCY
WEST STANISLAUS IRRIGATION DISTRICT
WEST VALLEY WATER DISTRICT
WESTBOROUGH WATER DISTRICT
WESTERN CONTRA COSTA TRANSIT AUTHORITY
WESTLANDS WATER DISTRICT
WOODSIDE FIRE PROTECTION DISTRICT
YOLO COUNTY COMMUNICATIONS EMERGENCY SERVICES AGENCY
YOLO COUNTY HOUSING AUTHORITY
YOLO COUNTY IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
YOLO-SOLANO AIR QUALITY MANAGEMENT DISTRICT
YORBA LINDA WATER DISTRICT
YUBA COUNTY WATER AGENCY
YUBA SUTTER TRANSIT AUTHORITY

APPENDIX E

• GLOSSARY OF ACTUARIAL TERMS

Glossary of Actuarial Terms

Accrued Liability

The total dollars needed as of the valuation date to fund all benefits earned in the past for *current* members.

Actuarial Assumptions

Assumptions made about certain events that will affect pension costs. Assumptions generally can be broken down into two categories: demographic and economic. Demographic assumptions include such things as mortality, disability and retirement rates. Economic assumptions include investment return, salary growth and inflation.

Actuarial Methods

Procedures employed by actuaries to achieve certain goals of a pension plan. These may include things such as funding method, setting the length of time to fund the past service liability and determining the actuarial value of assets.

Actuarial Valuation

The determination, as of a valuation date of the normal cost, actuarial accrued liability, actuarial value of assets and related actuarial present values for a pension plan. These valuations are performed annually or when an employer is contemplating a change to their plan provisions.

Actuarial Value of Assets

The actuarial value of assets used for funding purposes is obtained through an asset smoothing technique where investment gains and losses are partially recognized in the year they are incurred, with the remainder recognized in subsequent years.

This method helps to dampen large fluctuations in the employer contribution rate.

Amortization Bases

Separate payment schedules for different portions of the unfunded liability. The total unfunded liability (or side fund) can be segregated by "cause", creating "bases" and each such base will be separately amortized and paid for over a specific period of time. This can be likened to a home mortgage that has 24 years of remaining payments and a second on that mortgage that has 10 years left. Each base or each mortgage note has its own terms (payment period, principal, etc.)

Generally in an actuarial valuation, the separate bases consist of changes in liability (principal) due to amendments, actuarial assumption changes, or methodology changes and gains and losses. Payment periods are determined by Board policy and vary based on the cause of the change.

Amortization Period

The number of years required to pay off an amortization base.

Annual Required Contributions (ARC)

The employer's periodic required annual contributions to a defined benefit pension plan, calculated in accordance with the plan assumptions. The ARC is determined by multiplying the employer contribution rate by the payroll reported to CalPERS for the applicable fiscal year. However, if this contribution is fully prepaid in a lump sum, then the dollar value of the ARC is equal to the Lump Sum Prepayment.

Class 1 Benefits

Class 1 benefits have been identified to be the more expensive ancillary benefits. These benefits vary by employer across the risk pool. Agencies contracting for a Class 1 benefit will be responsible for the past service liability associated with such benefit and will be required to pay a surcharge established by the actuary to cover the ongoing cost (normal cost) of the Class 1 benefit.

APPENDIX E

Class 2 Benefits

Class 2 benefits have been identified to be the ancillary benefits providing one-time increases in benefits. These benefits vary by employer across the risk pool. Agencies contracting for a Class 2 benefit will be responsible for the past service liability associated with such benefit.

Class 3 Benefits

Class 3 benefits have been identified to be the less expensive ancillary benefits. Class 3 benefits may vary by rate plan within each risk pool. However, the employer contribution rate will not vary within the risk pool due to the Class 3 benefits.

Entry Age

The earliest age at which a plan member begins to accrue benefits under a defined benefit pension Plan or risk pool. In most cases, this is the same as the date of hire.

(The assumed retirement age less the entry age is the amount of time required to fund a member's total benefit. Generally, the older a member is at hire, the greater the entry age normal cost. This is mainly because there is less time to earn investment income to fund the future benefits.)

Excess Assets

When a plan or pool's actuarial value of assets is greater than its accrued liability, the difference is the plan or pool's excess assets. A plan with excess assets is said to be overfunded. The result is that the plan or pool can temporarily reduce future contributions.

Entry Age Normal Cost Method

An actuarial cost method designed to fund a member's total plan benefit over the course of his or her career. This method is designed to produce stable employer contributions in amounts that increase at the same rate as the employer's payroll (i.e. level % of payroll).

Fresh Start

When multiple amortization bases are collapsed into one base and amortized over a new funding period. At CalPERS, fresh starts are used to avoid inconsistencies that would otherwise occur.

Funded Status

A measure of how well funded a plan or risk pool is. Or equivalently, how "on track" a plan or risk pool is with respect to assets vs. accrued liabilities. We calculate a funded ratio by dividing the market value of assets by the accrued liabilities. A ratio greater than 100% means the plan or risk pool has more assets than liabilities and a ratio less than 100% means liabilities are greater than assets.

Normal Cost

The annual cost of service accrual for the upcoming fiscal year for active employees. The normal cost plus surcharges should be viewed as the long term contribution rate.

Pension Actuary

A person who is responsible for the calculations necessary to properly fund a pension plan.

Prepayment Contribution

A payment made by the employer to reduce or eliminate the year's required employer contribution.

Present Value of Benefits

The total dollars needed as of the valuation date to fund all benefits earned in the past or expected to be earned in the future for current members.

Risk Pools

Using the benefit of the law of large numbers, it is a collection of employers for the purpose of sharing risk.

Rolling Amortization Period

An amortization period that remains the same each year or does not decline.

APPENDIX E

Side Fund

At the time of joining a risk pool, a side fund was created to account for the difference between the funded status of the pool and the funded status of your plan. Your side fund will be amortized on an annual basis, with the actuarial investment return assumption. This assumption is currently 7.75%. A positive side fund will cause your required employer contribution rate to be reduced by the Amortization of the Side Fund shown in REQUIRED CONTRIBUTIONS. A negative side fund will cause your required employer contribution rate to be increased by the Amortization of the Side Fund. In the absence of subsequent contract amendments or funding changes, the Side Fund will disappear at the end of the amortization period.

Superfunded

A condition existing when the actuarial value of assets exceeds the present value of benefits. When this condition exists on a given valuation date for a given plan, employee contributions for the rate year covered by that valuation may be waived.

Unfunded Liability

When a plan or pool's actuarial value of assets is less than its accrued liability, the difference is the plan or pool's unfunded liability. The plan or pool will have to temporarily increase contributions.

Attachment G

Number of CEO & MEF Full Time Employees
by Specified Salary Ranges

Salary Ranges	CEO	MEF	Total
\$105,000-\$109,000	0	8	8
\$100,000-\$104,999	1	10	11
\$95,000-\$99,999	0	42	42
\$90,000-\$94,999	0	94	94
\$85,000-\$89,999	102	54	156
\$80,000-\$84,999	9	208	217
\$75,000-\$79,999	20	159	179
\$70,000-\$74,999	52	139	191
\$65,000-\$69,999	10	228	238
\$60,000-\$64,999	10	163	173
\$55,000-\$59,999	2	250	252
\$50,000-\$54,999	1	243	244
\$45,000-\$49,999	1	122	123
\$40,000-\$44,999	0	49	49
\$35,000-\$39,999	0	7	7
Total	208	1776	1984

Source: PeopleSoft Data as of May 3, 2010

Attachment H

Citywide Promotions

01/01/08 - 02/21/10

Action	Eff Date	Job Title
PRO	1/13/2008	Deputy Chief Of Police
PRO	1/13/2008	Program Manager II
PRO	1/13/2008	Assoc Engineering Tech
PRO	1/13/2008	Assoc Engineering Tech
PRO	1/13/2008	Assist Police Chief U
PRO	1/13/2008	Deputy Chief Of Police
PRO	1/13/2008	Deputy Chief Of Police
PRO	1/13/2008	Groundswoker
PRO	1/13/2008	Senr Analyst
PRO	1/13/2008	Senr Maintenance Worker
PRO	1/13/2008	Analyst I C
PRO	1/13/2008	Gardener
PRO	1/13/2008	Building Inspection Manager
PRO	1/13/2008	Program Manager II
PRO	1/13/2008	Program Manager II
PRO	1/13/2008	Administrative Manager
PRO	1/13/2008	Maintenance Worker II
PRO	1/13/2008	Maintenance Worker II
PRO	1/13/2008	Groundswoker
PRO	1/13/2008	Analyst I C
PRO	1/13/2008	Building Inspection Manager
PRO	1/13/2008	Maintenance Worker II
PRO	1/13/2008	Building Inspection Manager
PRO	1/13/2008	Senr Analyst
PRO	1/13/2008	Maintenance Worker II
PRO	1/13/2008	Maintenance Worker II
PRO	1/13/2008	Prin Office Specialist
PRO	1/13/2008	Assoc Engineer
PRO	1/13/2008	Groundswoker
PRO	1/13/2008	Maintenance Assistant PT
PRO	1/13/2008	Groundswoker
PRO	1/13/2008	Groundswoker
PRO	1/13/2008	Program Perf Auditor I U
PRO	1/13/2008	Maintenance Worker II
PRO	1/13/2008	Graduate Student Intern U
PRO	1/13/2008	Librarian II
PRO	1/13/2008	Environment Serv Spec
PRO	1/13/2008	Librarian II
PRO	1/27/2008	Police Captain
PRO	1/27/2008	Police Captain
PRO	1/27/2008	Police Captain
PRO	1/27/2008	Police Captain
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Police Captain
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Program Manager I
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Senr Analyst

Citywide Promotions

01/01/08 - 02/21/10

PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Chemist
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Police Lieutenant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Recreation Supervisor
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Chemist
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Deputy City Manager U
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Police Sergeant
PRO	1/27/2008	Senr Pub Safe Dispatch
PRO	1/27/2008	Assist To The City Mgr U
PRO	1/27/2008	Library Clerk PT
PRO	1/27/2008	Temp Employee U PT
PRO	1/27/2008	Senr Office Specialist
PRO	1/27/2008	Environment Serv Spec
PRO	1/27/2008	Permit Specialist, Sr.
PRO	2/10/2008	Accounting Tech
PRO	2/10/2008	Administrative Manager
PRO	2/10/2008	Training Specialist
PRO	2/10/2008	Building Inspector, Supvr Cert
PRO	2/10/2008	Building Inspector, Supvr Cert
PRO	2/10/2008	Senr Engineer
PRO	2/10/2008	Accounting Tech
PRO	2/10/2008	Senr Recr Leader PT
PRO	2/10/2008	Senr Recr Leader PT
PRO	2/10/2008	Groundskeeper
PRO	2/10/2008	Program Manager I
PRO	2/10/2008	Structure/Landscape Design I
PRO	2/10/2008	Librarian II
PRO	2/10/2008	Analyst II C
PRO	2/10/2008	Librarian II
PRO	2/10/2008	Librarian II PT
PRO	2/17/2008	Recreation Leader PT
PRO	2/17/2008	Recreation Leader PT

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City of San Jose
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Citywide Promotions

01/01/08 - 02/21/10

PRO	3/23/2008	Senr Water Systems Tech
PRO	3/23/2008	Groundsworker
PRO	3/23/2008	Senr Airport Oper Spec
PRO	3/23/2008	Cook PT
PRO	3/23/2008	Senr Airport Oper Spec
PRO	3/23/2008	Community Activity Wkr PT
PRO	3/23/2008	Equipment Mech Asst II
PRO	3/30/2008	Regional Park Aide PT
PRO	3/30/2008	Class Instructor PT
PRO	3/30/2008	Regional Park Aide PT
PRO	3/30/2008	Regional Park Aide PT
PRO	4/6/2008	Deputy Dir U
PRO	4/6/2008	Chief Of Surveys
PRO	4/6/2008	Analyst I C
PRO	4/6/2008	Senr Development Officer
PRO	4/6/2008	Division Manager
PRO	4/6/2008	Therapeutic Specialist
PRO	4/6/2008	Staff Specialist
PRO	4/6/2008	Analyst I C
PRO	4/6/2008	Administrative Assist C
PRO	4/6/2008	Office Specialist II PT
PRO	4/6/2008	Secretary
PRO	4/6/2008	Assoc Engineer
PRO	4/6/2008	Council Assistant I U
PRO	4/6/2008	Librarian II PT
PRO	4/6/2008	Analyst II C
PRO	4/6/2008	Code Enforcement Insp II
PRO	4/6/2008	Division Manager
PRO	4/6/2008	Division Manager
PRO	4/6/2008	Real Property Agent II
PRO	4/6/2008	Real Property Agent II
PRO	4/6/2008	Real Property Agent II
PRO	4/13/2008	Recreation Leader PT
PRO	4/13/2008	Regional Park Aide PT
PRO	4/20/2008	Environment Inspector II
PRO	4/20/2008	Info Sys Analyst
PRO	4/20/2008	Senr Engineer
PRO	4/20/2008	Assoc Construction Insp
PRO	4/20/2008	Administrative Assist C
PRO	4/20/2008	Building Rehab Supvr
PRO	4/20/2008	Analyst II C
PRO	4/20/2008	Equipment Mech Asst II
PRO	4/27/2008	Swimming Pool Manager PT
PRO	4/27/2008	Swimming Pool Manager PT
PRO	5/4/2008	Senr Construction Insp
PRO	5/4/2008	Air Conditioning Supv
PRO	5/4/2008	Assoc Engineering Tech
PRO	5/4/2008	Airport Oper Manager
PRO	5/4/2008	Public Safety Radio Disp FT
PRO	5/4/2008	Senr Construction Insp
PRO	5/4/2008	Senr Engineering Tech
PRO	5/4/2008	Analyst I C
PRO	5/4/2008	Senr Architect/Landscape Arch

Citywide Promotions

01/01/08 - 02/21/10

PRO	5/4/2008	Senr Airport Oper Spec
PRO	5/4/2008	Senr Construction Insp
PRO	5/4/2008	Assoc Engineering Tech
PRO	5/4/2008	Facility Attendant
PRO	5/4/2008	Public Safety Radio Disp FT
PRO	5/4/2008	Environment Inspector I
PRO	5/4/2008	Mechanic
PRO	5/4/2008	Environment Inspector I
PRO	5/4/2008	Mechanic
PRO	5/4/2008	Librarian II PT
PRO	5/4/2008	Maintenance Worker I
PRO	5/11/2008	Recreation Leader PT
PRO	5/11/2008	Recreation Leader PT
PRO	5/11/2008	Assist Swimming PI Mgr PT
PRO	5/18/2008	Maintenance Supervisor
PRO	5/18/2008	Prin Office Specialist
PRO	5/18/2008	Gardener
PRO	5/18/2008	Program Manager II
PRO	5/18/2008	Fire Engineer
PRO	5/18/2008	Airport Equipment Mechanic
PRO	5/18/2008	Airport Equipment Mechanic
PRO	5/18/2008	Gardener
PRO	5/18/2008	Airport Equipment Mechanic
PRO	5/18/2008	Administrative Assist C
PRO	5/18/2008	Prin Office Specialist
PRO	5/18/2008	Building Rehab Insp I
PRO	5/18/2008	Prin Office Specialist
PRO	5/18/2008	Latent Fingprt Examr II
PRO	5/18/2008	Maintenance Worker I
PRO	5/18/2008	Analyst II C
PRO	5/18/2008	Maintenance Worker I
PRO	5/18/2008	Maintenance Worker I
PRO	5/18/2008	Maintenance Worker I
PRO	5/25/2008	Swimming Pool Manager PT
PRO	5/25/2008	Assist Swimming PI Mgr PT
PRO	5/25/2008	Recreation Leader PT
PRO	6/1/2008	Recreation Progrm Spec
PRO	6/1/2008	Senr Geographic Syst Spec
PRO	6/1/2008	Assoc Engineer
PRO	6/1/2008	Assoc Engineer
PRO	6/1/2008	Staff Specialist
PRO	6/1/2008	Airport Noise Abate Mgr
PRO	6/1/2008	Assist City Manager U
PRO	6/1/2008	Library Clerk
PRO	6/1/2008	Electrician Supervisor
PRO	6/1/2008	Library Clerk PT
PRO	6/1/2008	Senr Account Clerk
PRO	6/1/2008	Council Assistant I U
PRO	6/1/2008	Building Rehab Insp I
PRO	6/1/2008	Council Assistant I U
PRO	6/1/2008	Analyst II C
PRO	6/1/2008	Librarian II PT
PRO	6/1/2008	Analyst II C

01/01/08 - 02/21/10

City of San Jose
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Citywide Promotions

01/01/08 - 02/21/10

PRO	6/20/2008	Police Officer
PRO	6/20/2008	Police Officer
PRO	6/20/2008	Police Officer
PRO	6/20/2008	Police Officer
PRO	6/22/2008	Recreation Leader PT
PRO	6/22/2008	Recreation Leader PT
PRO	6/22/2008	Recreation Leader PT
PRO	6/22/2008	Recreation Leader PT
PRO	6/22/2008	Recreation Leader PT
PRO	6/22/2008	Instructor Lifeguard PT
PRO	6/24/2008	Fire Chief U
PRO	6/29/2008	Senr Air Cond Mechanic
PRO	6/29/2008	Community Services Supvr
PRO	6/29/2008	Division Manager
PRO	6/29/2008	Staff Specialist
PRO	6/29/2008	Maintenance Assistant PT
PRO	6/29/2008	Development Officer
PRO	6/29/2008	Council Assistant II U
PRO	6/29/2008	Food Service Coordinator PT
PRO	6/29/2008	Parking & Traffic Ctrl Off PT
PRO	6/29/2008	Maintenance Assistant PT
PRO	6/29/2008	Maintenance Worker I
PRO	6/29/2008	Maintenance Worker I
PRO	6/29/2008	Deputy Dir U
PRO	7/6/2008	Recreation Leader PT
PRO	7/6/2008	Recreation Leader PT
PRO	7/6/2008	Management Fellow U
PRO	7/6/2008	Instructor Lifeguard PT
PRO	7/6/2008	Instructor Lifeguard PT
PRO	7/6/2008	Instructor Lifeguard PT
PRO	7/13/2008	Supervg Applicat Analyst
PRO	7/13/2008	Environment Serv Prog Mgr
PRO	7/13/2008	Supervg Environ Serv Spec
PRO	7/13/2008	Maintenance Assistant PT
PRO	7/13/2008	Staff Specialist
PRO	7/13/2008	Youth Outreach Specialist (FT)
PRO	7/13/2008	Senr Librarian
PRO	7/13/2008	Senr Account Clerk
PRO	7/13/2008	Analyst I C PT
PRO	7/13/2008	Engineerg Technician I
PRO	7/13/2008	Senr Office Specialist
PRO	7/13/2008	Engineerg Technician I
PRO	7/13/2008	Water Systems Technician
PRO	7/13/2008	Equipment Mech Asst II
PRO	7/13/2008	Maintenance Worker I
PRO	7/13/2008	Workers Comp Clms Adj II
PRO	7/13/2008	Council Assistant II U
PRO	7/27/2008	Library Clerk PT
PRO	7/27/2008	Library Clerk PT
PRO	7/27/2008	Library Clerk PT
PRO	7/27/2008	Senr Analyst
PRO	7/27/2008	Public Safety Radio Disp FT
PRO	7/27/2008	Planner II

Citywide Promotions

01/01/08 - 02/21/10

PRO	7/27/2008	Deputy Dir U
PRO	8/10/2008	Prin Construction Inspect
PRO	8/10/2008	Senr Analyst
PRO	8/10/2008	Fire Engineer
PRO	8/10/2008	Senr Office Specialist PT
PRO	8/10/2008	Latent Fingprt Examr I
PRO	8/10/2008	Fire Engineer
PRO	8/10/2008	Fire Engineer
PRO	8/10/2008	Analyst I C PT
PRO	8/10/2008	Library Clerk PT
PRO	8/10/2008	Library Clerk PT
PRO	8/10/2008	Library Clerk PT
PRO	8/10/2008	Library Clerk PT
PRO	8/10/2008	Senr Office Specialist PT
PRO	8/10/2008	Analyst II C
PRO	8/17/2008	Recreation Leader PT
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Captain
PRO	8/24/2008	Senr Warehouse Worker
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Lieutenant
PRO	8/24/2008	Maintenance Contract Supv
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Lieutenant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Police Sergeant
PRO	8/24/2008	Senr Police Data Spec
PRO	8/24/2008	Senr Engineering Tech
PRO	8/24/2008	Staff Specialist
PRO	8/24/2008	Library Assistant
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Staff Specialist
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Assistant
PRO	8/24/2008	Senr Office Specialist PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT

Citywide Promotions

01/01/08 - 02/21/10

PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Library Page PT
PRO	8/24/2008	Council Assistant II U
PRO	8/24/2008	Code Enforcement Insp II
PRO	8/24/2008	Equipment Mech Asst II
PRO	8/31/2008	Recreation Leader PT
PRO	9/7/2008	Legal Services Manager U
PRO	9/7/2008	Fire Captain
PRO	9/7/2008	Fire Captain
PRO	9/7/2008	Fire Captain
PRO	9/7/2008	Fire Captain
PRO	9/7/2008	Fire Captain
PRO	9/7/2008	Fire Captain
PRO	9/7/2008	Recreation Progrm Spec
PRO	9/7/2008	Supervg Environ Serv Spec
PRO	9/7/2008	Airport Oper Supvr
PRO	9/7/2008	Airport Oper Supvr
PRO	9/7/2008	Analyst I C PT
PRO	9/7/2008	Maintenance Worker I
PRO	9/7/2008	Maintenance Worker I
PRO	9/7/2008	Maintenance Worker I
PRO	9/7/2008	Maintenance Worker I
PRO	9/7/2008	Library Page PT
PRO	9/7/2008	Library Page PT
PRO	9/20/2008	Police Data Spec II
PRO	9/21/2008	Assoc Engineering Tech
PRO	9/21/2008	Recreation Supervisor
PRO	9/21/2008	Police Property Spec II
PRO	9/21/2008	Prin Account Clerk
PRO	9/21/2008	Recreation Supervisor
PRO	9/21/2008	Recreation Supervisor
PRO	9/21/2008	Youth Outreach Worker II (FT)
PRO	9/21/2008	Supervg Applicat Analyst
PRO	9/21/2008	Library Page PT
PRO	9/21/2008	Library Page PT
PRO	9/21/2008	Library Page PT
PRO	9/21/2008	Building Inspect/Comb Cert FT
PRO	9/21/2008	Library Page PT
PRO	9/21/2008	Library Page PT
PRO	9/21/2008	Library Page PT
PRO	9/21/2008	Library Page PT
PRO	9/21/2008	Library Page PT
PRO	9/21/2008	Analyst II C
PRO	9/21/2008	Network Technician II
PRO	9/21/2008	Maintenance Worker I
PRO	9/21/2008	Engineerg Technician II
PRO	9/21/2008	Accountant II
PRO	9/21/2008	Maintenance Worker I
PRO	9/21/2008	Police Data Spec II
PRO	9/21/2008	Police Data Spec II
PRO	9/21/2008	Police Data Spec II

Citywide Promotions

01/01/08 - 02/21/10

PRO	9/21/2008	Police Data Spec II
PRO	9/21/2008	Police Data Spec II
PRO	9/21/2008	Maintenance Worker I
PRO	10/4/2008	Fire Engineer
PRO	10/5/2008	Fire Engineer
PRO	10/5/2008	Fire Engineer
PRO	10/5/2008	Fire Engineer
PRO	10/5/2008	Fire Engineer
PRO	10/5/2008	Fire Prevention Inspector
PRO	10/5/2008	Public Safety Radio Disp FT
PRO	10/5/2008	Fire Engineer
PRO	10/5/2008	Laboratory Tech I
PRO	10/5/2008	Senr Office Specialist
PRO	10/5/2008	Equipment Mech Asst II
PRO	10/19/2008	Senr Deputy City Atty U
PRO	10/19/2008	Division Manager
PRO	10/19/2008	Division Manager
PRO	10/19/2008	Parks Facilities Supvr
PRO	10/19/2008	Therapeutic Specialist
PRO	10/19/2008	Administrative Manager
PRO	10/19/2008	Youth Outreach Worker I (FT)
PRO	10/19/2008	Heavy Equip Oper
PRO	10/19/2008	Youth Outreach Worker I (PT)
PRO	10/19/2008	Senr Sysrms Apps Prgmr
PRO	10/19/2008	Fire Engineer
PRO	10/19/2008	Heavy Diesel Equip Op/Mec
PRO	10/19/2008	Deputy City Attorney U
PRO	10/19/2008	Senr Office Specialist PT
PRO	10/19/2008	Senr Office Specialist PT
PRO	10/19/2008	Maintenance Worker I
PRO	10/19/2008	Maintenance Worker I
PRO	10/19/2008	Investigator Collector II
PRO	11/2/2008	Staff Technician
PRO	11/2/2008	Fire Engineer
PRO	11/2/2008	Gardener
PRO	11/2/2008	Analyst II C
PRO	11/2/2008	Maintenance Worker I
PRO	11/2/2008	Maintenance Worker I
PRO	11/9/2008	Class Instructor PT
PRO	11/16/2008	Building Inspector, Supvr Cert
PRO	11/16/2008	Supervg Applicat Analyst
PRO	11/16/2008	Division Manager
PRO	11/16/2008	Building Inspector, Supvr Cert
PRO	11/16/2008	Assist To The City Mgr U
PRO	11/16/2008	Senr Police Data Spec
PRO	11/16/2008	Recreation Progrm Spec
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Senr Legal Analyst U
PRO	11/16/2008	Senr Recr Leader
PRO	11/16/2008	Librarian I PT
PRO	11/16/2008	Building Inspector, Supvr Cert
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter

Citywide Promotions

01/01/08 - 02/21/10

PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Fire Fighter
PRO	11/16/2008	Analyst II C
PRO	11/23/2008	Cook PT
PRO	11/23/2008	Recreation Leader PT
PRO	11/30/2008	Development Officer
PRO	11/30/2008	Maintenance Supervisor
PRO	11/30/2008	Heavy Equip Oper
PRO	11/30/2008	Heavy Diesel Equip Op/Mec
PRO	11/30/2008	Prin Accountant
PRO	11/30/2008	Parking Manager
PRO	11/30/2008	Library Clerk PT
PRO	11/30/2008	Library Clerk PT
PRO	11/30/2008	Economic Development Off
PRO	11/30/2008	Maintenance Worker I
PRO	11/30/2008	Engineerg Technician II
PRO	12/14/2008	Building Management Admin
PRO	12/14/2008	Maintenance Worker II
PRO	12/14/2008	Fire Equipment Technician
PRO	12/14/2008	Maintenance Worker II
PRO	12/14/2008	Arson Investigator
PRO	12/14/2008	Arson Investigator
PRO	12/14/2008	Maintenance Worker II
PRO	12/14/2008	Groundsworker
PRO	12/14/2008	Warehouse Worker I PT
PRO	12/14/2008	Maintenance Worker II
PRO	12/14/2008	Latent Fingprt Examr I
PRO	12/14/2008	Public Safety Radio Disp FT
PRO	12/14/2008	Engineer II
PRO	12/14/2008	Engineer II
PRO	12/14/2008	Engineer II
PRO	12/14/2008	Exec Analyst II U
PRO	12/14/2008	Engineer II
PRO	12/19/2008	Police Officer

Citywide Promotions

01/01/08 - 02/21/10

PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/19/2008	Police Officer
PRO	12/21/2008	Recreation Leader PT
PRO	12/21/2008	Recreation Leader PT
PRO	12/21/2008	Recreation Leader PT
PRO	12/28/2008	Police Officer
PRO	12/28/2008	Gardener
PRO	12/28/2008	Council Assistant I U
PRO	12/28/2008	Maintenance Worker II
PRO	12/28/2008	Graduate Student Intern U
PRO	12/28/2008	Code Enforcement Insp II
PRO	12/28/2008	Senr Council Assistant U
PRO	1/11/2009	Senr Librarian
PRO	1/11/2009	Senr Executive Analyst U
PRO	1/11/2009	Groundswoker
PRO	1/11/2009	Council Assistant II U
PRO	1/18/2009	Recreation Leader PT
PRO	1/25/2009	Staff Specialist
PRO	1/25/2009	Senr Electrician
PRO	1/25/2009	Environment Inspector I
PRO	1/25/2009	Staff Specialist
PRO	1/25/2009	Assoc Environ Serv Spec
PRO	1/25/2009	Analyst II C
PRO	1/25/2009	Environment Serv Spec
PRO	1/25/2009	Investigator Collector II
PRO	1/25/2009	Investigator Collector II
PRO	1/25/2009	Librarian II PT
PRO	1/25/2009	Analyst II C
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Captain
PRO	2/8/2009	Police Lieutenant
PRO	2/8/2009	Police Lieutenant
PRO	2/8/2009	Police Captain
PRO	2/8/2009	Police Lieutenant

**Citywide Promotions
01/01/08 - 02/21/10**

PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Lieutenant
PRO	2/8/2009	Police Lieutenant
PRO	2/8/2009	Police Lieutenant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Lieutenant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Assoc Environ Serv Spec
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Police Sergeant
PRO	2/8/2009	Marketing/Public Outrch Mgr
PRO	2/8/2009	Librarian II
PRO	2/8/2009	Senr Analyst Ind Police Audit
PRO	2/15/2009	Recreation Leader PT
PRO	2/22/2009	Fire Prevention Inspector
PRO	2/22/2009	Environmental Laboratory Supvr
PRO	2/22/2009	Fire Prevention Inspector
PRO	2/22/2009	Fire Prevention Inspector
PRO	2/22/2009	Battalion Chief
PRO	2/22/2009	Environmental Laboratory Supvr
PRO	2/22/2009	Library Page PT
PRO	2/22/2009	Arson Investigator
PRO	2/22/2009	Supervg Environ Serv Spec
PRO	2/22/2009	Accounting Tech
PRO	2/22/2009	Senr Analyst
PRO	2/22/2009	Marketing/Public Outrch Rep I
PRO	2/22/2009	Marketing/Public Outrch Rep I
PRO	2/22/2009	Senr Analyst
PRO	2/22/2009	Library Page PT
PRO	2/22/2009	Class Instructor PT
PRO	2/22/2009	Code Enforcement Insp II
PRO	2/22/2009	Analyst II C
PRO	2/22/2009	Engineerg Technician II
PRO	2/22/2009	Planner II
PRO	2/22/2009	Maintenance Worker I
PRO	2/22/2009	Maintenance Worker I
PRO	2/22/2009	Planner II
PRO	2/22/2009	Maintenance Worker I
PRO	3/8/2009	Senr Maintenance Worker
PRO	3/8/2009	Supervg Environ Serv Spec

Citywide Promotions

01/01/08 - 02/21/10

PRO	3/8/2009	Park Ranger PT
PRO	3/8/2009	Park Ranger PT
PRO	3/8/2009	Analyst II C
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Engineer
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Fire Captain
PRO	3/22/2009	Senr Library Clerk
PRO	3/22/2009	Fire Engineer
PRO	3/22/2009	Fire Engineer
PRO	3/22/2009	Fire Engineer
PRO	3/22/2009	Fire Engineer
PRO	3/22/2009	Fire Engineer
PRO	3/22/2009	Fire Engineer
PRO	3/22/2009	Fire Engineer
PRO	3/22/2009	Administrative Assist C
PRO	3/22/2009	Code Enforcement Insp II
PRO	3/22/2009	Analyst II C
PRO	3/22/2009	Engineer II
PRO	3/22/2009	Code Enforcement Insp II
PRO	3/22/2009	Code Enforcement Insp II
PRO	3/22/2009	Code Enforcement Insp II
PRO	4/5/2009	Senr Painter
PRO	4/5/2009	Environment Inspector, Sr
PRO	4/5/2009	Senr Engineering Tech
PRO	4/5/2009	Administrative Assist C
PRO	4/5/2009	Library Page PT
PRO	4/5/2009	Deputy Dir U
PRO	4/19/2009	Deputy Dir U
PRO	4/19/2009	Fire Prevention Inspector
PRO	4/19/2009	Environment Inspector, Sr
PRO	4/19/2009	Senr Hvy Equipment Oper
PRO	4/19/2009	Staff Specialist PT
PRO	4/19/2009	Library Page PT
PRO	4/19/2009	Analyst II C
PRO	4/19/2009	Park Maint Repair Wkr II
PRO	4/19/2009	Park Maint Repair Wkr II
PRO	4/19/2009	Analyst II C
PRO	4/19/2009	Engineer Technician II

Citywide Promotions

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PRO	4/19/2009	Structure/Landscape Design II
PRO	4/19/2009	Park Maint Repair Wkr II
PRO	4/19/2009	Park Maint Repair Wkr II
PRO	4/19/2009	Structure/Landscape Design II
PRO	5/3/2009	Battalion Chief
PRO	5/3/2009	Engineer II
PRO	5/3/2009	Assist Fire Chief U
PRO	5/10/2009	Recreation Leader PT
PRO	5/17/2009	Accountant I
PRO	5/17/2009	Engineerg Technician II
PRO	5/17/2009	Librarian II
PRO	5/17/2009	Maintenance Worker I
PRO	5/17/2009	Maintenance Worker I
PRO	5/17/2009	Maintenance Worker I
PRO	5/17/2009	Engineerg Technician II
PRO	5/24/2009	Swimming Pool Manager PT
PRO	5/24/2009	Recreation Leader PT
PRO	5/24/2009	Swimming Pool Manager PT
PRO	5/31/2009	Maintenance Assistant PT
PRO	5/31/2009	Maintenance Assistant PT
PRO	6/7/2009	Assist Swimming PI Mgr PT
PRO	6/7/2009	Assist Swimming PI Mgr PT
PRO	6/7/2009	Assist Swimming PI Mgr PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Assist Swimming PI Mgr PT
PRO	6/7/2009	Assist Swimming PI Mgr PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/7/2009	Instructor Lifeguard PT
PRO	6/14/2009	Maintenance Supervisor
PRO	6/14/2009	Engineer II
PRO	6/14/2009	Engineer II
PRO	6/14/2009	Police Data Spec II
PRO	6/14/2009	Engineer II
PRO	6/14/2009	Engineerg Technician II
PRO	6/14/2009	Engineer II
PRO	6/14/2009	Analyst II C
PRO	6/14/2009	Buyer II
PRO	6/14/2009	Police Data Spec II
PRO	6/14/2009	Police Data Spec II
PRO	6/14/2009	Police Data Spec II
PRO	6/14/2009	Police Data Spec II
PRO	6/14/2009	Police Data Spec II
PRO	6/19/2009	Police Officer
PRO	6/19/2009	Police Officer

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City of San Jose
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City of San Jose
May 20, 2010

Citywide Promotions

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PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/9/2009	Fire Fighter
PRO	8/16/2009	Instructor Lifeguard PT
PRO	8/23/2009	Senr Pub Safe Dispatch
PRO	8/23/2009	Senr Pub Safe Dispatch
PRO	8/23/2009	Plant Shift Supervisor
PRO	8/23/2009	Senr Pub Safe Dispatch
PRO	8/23/2009	Senr Office Specialist PT
PRO	8/23/2009	Maintenance Worker I
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Senr Plant Operator
PRO	9/6/2009	Fire Captain
PRO	9/6/2009	Senr Plant Operator
PRO	9/6/2009	Environment Inspector II
PRO	9/6/2009	Latent Fingprt Examr II
PRO	9/6/2009	Analyst II C
PRO	9/6/2009	Police Data Spec II
PRO	9/6/2009	Maintenance Worker I
PRO	9/6/2009	Police Data Spec II
PRO	9/6/2009	Senr Plant Operator
PRO	9/20/2009	Police Sergeant
PRO	9/20/2009	Police Sergeant
PRO	9/20/2009	Police Sergeant
PRO	9/20/2009	Police Sergeant
PRO	9/20/2009	Police Sergeant
PRO	9/20/2009	Police Lieutenant
PRO	9/20/2009	Police Sergeant
PRO	9/20/2009	Police Sergeant
PRO	9/20/2009	Senr Systms Apps Prgrmr

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PRO	9/20/2009	Graduate Student Intern U
PRO	10/4/2009	Environment Inspector I
PRO	10/4/2009	Maintenance Supervisor
PRO	10/4/2009	Firefighter Recruit
PRO	10/4/2009	Analyst II C
PRO	10/4/2009	Maintenance Worker I PT
PRO	10/4/2009	Engineerg Technician II
PRO	10/11/2009	Instructor Lifeguard PT
PRO	10/18/2009	Dir of Transportation U
PRO	10/18/2009	Senr Maintenance Worker
PRO	10/18/2009	Hazardous Mat Insp II
PRO	10/18/2009	Assoc Construction Insp
PRO	10/18/2009	Assoc Engineer
PRO	10/18/2009	Senr Maintenance Worker
PRO	10/18/2009	Senr Maintenance Worker
PRO	10/18/2009	Senr Maintenance Worker
PRO	10/18/2009	Analyst I C PT
PRO	10/18/2009	Graduate Student Intern U
PRO	10/18/2009	Maintenance Worker I
PRO	10/18/2009	Maintenance Worker I
PRO	10/25/2009	Food Service Coordinator PT
PRO	11/1/2009	Plant Mechanical Supvr
PRO	11/1/2009	Assoc Environ Serv Spec
PRO	11/1/2009	Environment Serv Spec
PRO	11/1/2009	Division Manager
PRO	11/1/2009	Analyst II C
PRO	11/8/2009	Class Instructor PT
PRO	11/15/2009	Division Manager
PRO	11/15/2009	Librarian II
PRO	11/15/2009	Librarian II PT
PRO	11/15/2009	Librarian II PT
PRO	11/29/2009	Senr Plant Mechanic
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	11/29/2009	Fire Engineer
PRO	12/13/2009	Fire Prevention Inspector
PRO	12/13/2009	Fire Prevention Inspector
PRO	12/13/2009	Fire Prevention Inspector

Citywide Promotions

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PRO	12/13/2009	Fire Captain
PRO	12/13/2009	Senr Librarian
PRO	12/13/2009	Library Page PT
PRO	12/13/2009	Accounting Tech
PRO	12/13/2009	Library Page PT
PRO	12/13/2009	Library Page PT
PRO	12/13/2009	Graduate Student Intern U
PRO	12/13/2009	Library Page PT
PRO	12/13/2009	Library Page PT
PRO	12/13/2009	Library Page PT
PRO	12/13/2009	Engineer II
PRO	12/13/2009	Environment Inspector II
PRO	12/13/2009	Engineer II
PRO	12/13/2009	Engineer II
PRO	12/13/2009	Engineer II
PRO	12/13/2009	Engineer II
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/24/2009	Police Officer
PRO	12/27/2009	Supervg Pub Safety Disp
PRO	12/27/2009	Groundsworker
PRO	12/27/2009	Sr Parking & Traffic Ctrl Off
PRO	12/27/2009	Council Assistant II U
PRO	12/27/2009	Code Enforcement Insp II
PRO	1/10/2010	Senr Supvr, Administration
PRO	1/10/2010	Fire Captain
PRO	1/10/2010	Animal Health Technician PT
PRO	1/10/2010	Public Safety Radio Disp FT
PRO	1/10/2010	Public Safety Radio Disp FT
PRO	1/10/2010	Public Safety Radio Disp FT
PRO	1/10/2010	Analyst II C
PRO	1/24/2010	Gardener
PRO	1/24/2010	Supervg Police Data Spec
PRO	1/24/2010	Senr Recr Leader PT

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**Citywide Promotions
01/01/08 - 02/21/10**

PRO	2/7/2010	Fire Fighter
PRO	2/7/2010	Fire Fighter
PRO	2/7/2010	Fire Fighter
PRO	2/7/2010	Fire Fighter
PRO	2/7/2010	Fire Fighter
PRO	2/21/2010	Assist Dir U
PRO	2/21/2010	Class Instructor PT
PRO	2/21/2010	Analyst II C
PRO	2/21/2010	Librarian II

Attachment I

CEO & MEF Sick Leave Payout by Fiscal Year

Bargaining Unit	2005 - 2006			2006 - 2007			2007 - 2008			2008 - 2009			2009 - 2010		
	Median	Mean	Total	Median	Mean	Total	Median	Mean	Total	Median	Mean	Total	Median	Mean	Total
CEO	\$334	\$334	\$668	\$2,649	\$10,238	\$40,951	\$27,044	\$24,007	\$120,033	\$11,322	\$14,174	\$113,390	\$1,579	\$4,809	\$28,855
MEF	\$2,673	\$10,691	\$534,562	\$4,039	\$9,469	\$426,091	\$2,067	\$8,554	\$384,917	\$3,936	\$11,166	\$535,959	\$2,280	\$10,772	\$581,708
Grand Total	\$1,806	\$10,293	\$535,230	\$3,712	\$9,531	\$467,042	\$2,285	\$10,099	\$504,950	\$4,791	\$11,596	\$649,350	\$2,199	\$10,176	\$610,563

Source: PeopleSoft Data